

COMPARATIVE LIVE STOCK ASSESSMENTS
 Number of Domestic Animals and Assessed Taxable Value of Same
 Since 1916.

PART I

Year	Cattle			Horses			Mules		
	No.	Taxable Value	Average Taxable Value	No.	Taxable Value	Average Taxable Value	No.	Taxable Value	Average Taxable Value
1916.....	2,065,796	\$ 25,379,419	8.50	1,241,382	\$ 27,578,394	22.50	61,581	\$1,533,636	\$ 25.00
1917.....	3,012,879	28,972,603	9.61	1,192,682	26,808,401	22.55	63,345	1,592,987	25.14
1918.....	3,283,724	37,631,959	11.28	1,301,648	27,261,644	22.68	62,115	1,941,574	31.25
1919.....	3,060,374	39,571,413	12.89	1,154,657	25,025,164	21.67	58,508	1,726,549	30.22
1920.....	3,273,270	43,398,298	13.25	1,115,664	25,544,622	21.10	59,948	1,826,251	30.29
1921.....	3,163,636	39,610,209	12.67	1,063,469	19,583,560	19.40	65,227	1,379,751	21.00
1922.....	2,946,694	22,153,775	8.00	990,610	15,609,061	15.86	72,903	1,255,276	16.50
1923.....	3,046,647	34,127,491	7.92	990,692	14,896,187	15.00	77,567	1,280,981	16.51
1924.....	3,161,343	35,185,285	7.47	896,821	12,879,299	14.90	78,922	1,186,467	15.03
1925.....	3,022,196	31,452,024	7.10	875,725	11,699,230	14.50	78,964	1,154,450	15.01
1926.....	2,922,866	29,938,247	7.15	849,024	9,787,822	11.52	80,185	1,021,869	12.75
1927.....	2,756,000	19,737,751	7.16	827,652	9,565,567	11.48	82,817	1,058,460	12.78
1928.....	2,534,441	18,908,280	7.49	814,135	9,246,512	11.48	80,870	1,029,015	12.73

PART II

Year	Sheep			Swine			Goats			Total taxable value of live stock for each year
	Number	Taxable value	Average taxable value	Number	Taxable value	Average taxable value	Number	Taxable value	Average taxable value	
1916.....	533,466	\$ 668,944	1.25	4,843,707	\$10,654,417	2.50	8,437	\$ 6,470	7.75	\$96,124,064
1917.....	566,820	945,853	1.66	5,997,003	12,072,325	2.03	5,780	4,869	8.60	70,491,670
1918.....	836,281	2,174,884	2.60	5,492,257	22,014,658	4.00	6,104	9,447	1.54	96,454,178
1919.....	1,002,105	2,588,868	2.58	5,184,491	20,189,669	3.95	6,635	11,174	1.68	95,142,867
1920.....	942,793	2,184,592	2.32	4,935,889	20,630,908	4.18	7,058	12,384	1.75	91,566,925
1921.....	914,883	2,187,799	2.40	4,267,711	11,903,759	2.80	6,544	6,662	1.03	63,484,763
1922.....	691,883	696,414	1.00	4,700,831	10,251,879	2.15	10,216	8,312	81	51,014,818
1923.....	670,442	838,879	1.25	6,073,157	12,200,021	2.01	6,831	5,482	.79	52,338,024
1924.....	718,140	719,031	1.00	6,062,722	10,758,476	1.77	5,732	5,735	1.00	48,728,242
1925.....	666,938	866,674	1.30	1,105,186	3,565,949	3.01	5,218	5,059	.97	38,814,276
1926.....	587,140	883,740	1.50	830,337	2,583,026	3.00	5,022	5,697	1.01	35,198,241
1927.....	634,329	992,865	1.56	842,339	2,331,200	2.76	5,081	5,028	.99	27,746,692
1928.....	661,369	1,066,834	1.60	861,476	2,566,835	2.98	4,183	4,720	1.12	32,951,186

TAXES LEVIED—1916 TO 1927

Taxes Levied in General Revenue, Special Funds and Total for State Since 1916.

Year	General Revenue		Soldier's Bonus		Capitol Extension		Total State Tax
	Rate in Mills	Amount	Rate in Mills	Amount	Rate in Mills	Amount	
1916.....	1 4.33	\$ 4,342,928.67	-----	-----	17	\$ 166,350.38	\$ 4,409,280.05
1917.....	7.25	7,236,849.08	-----	-----	17	169,782.59	7,406,631.67
1918.....	6.25	6,489,805.47	-----	-----	17	176,444.36	6,666,250.40
1919.....	7.35	8,301,130.28	-----	-----	15	167,511.49	8,468,641.94
1920.....	7.35	8,254,460.03	-----	-----	15	170,165.63	8,424,625.68
1921.....	8.75	9,845,306.21	-----	-----	14	157,270.29	10,002,576.50
1922.....	9.11	10,110,009.18	2.00	82,215,782.00	15	166,492.96	12,492,284.14
1923.....	10.19	11,533,449.38	1.33	1,437,874.10	-----	-----	12,971,323.48
1924.....	10.25	11,588,551.88	1.25	1,388,860.85	-----	-----	12,977,412.73
1925.....	8.68	8,879,742.05	1.32	1,927,666.98*	-----	-----	10,806,409.03*
1926.....	8.68	8,843,289.55	1.32	1,894,472.05*	-----	-----	10,737,761.60*
1927.....	7.68	7,679,836.86	1.32	1,843,310.38*	-----	-----	9,523,147.24*

*Contains special one mill levy Soldier's Bonus Bond Tax on Monies and Credits.

PART II

COUNTY ACCOUNTING DEPARTMENT

LETTER OF TRANSMITTAL

Hon. John Hammill, Governor:

Sir: I have the honor to transmit herewith, in accordance with law, the biennial report of the County Accounting Department of the State Auditor's office, for the biennial period ending December 31, 1927.

J. W. Long,
Auditor of State.

Des Moines, Iowa, December 15, 1928.

TABLE OF CONTENTS

	1926	1927
Pages	Pages	
Assessors (cost)	103-104	209-210
Auditor, Cost of Office	43-44	149-150
Attorney, Cost of Office	65-68	171-174
Blind at Vinton	111-112	217-218
Board of Supervisors	39-42	145-148
Board of Review	103-104	209-210
Bonds and Other Indebtedness	97-102	203-208
Bounties and Domestic Animal Fund	91-96	197-202
Clerk of the District Court	49-52	155-158
Comparison of Indebtedness	223	223
Constables' Miscel. Expense	103-104	209-210
Coroners' Compensation	71-72	177-178
Coroners' Court Cost	105-106	211-212
County Engineer (cost of office)	69-72	175-178
County Home (cost, etc.)	73-84	179-190
Court House Expense	109-110	215-216
Deaf (Council Bluffs)	111-112	217-218
District Court Expense	105-106	211-212
Drainage Engineer Expense	71-72	177-178
Drainage Expense (Preliminary)	115-116	221-223
Epileptic (Woodward)	111-112	217-218
Farm Bureau	113-114	219-220
Feeble Minded	109-110	215-216
General Election (Cost, 1926)	115-116	221-223
Inebriate (State Hospital)	109-110	215-216
Insane (State Hospital)	109-110	215-216
Jail Expense	105-106	211-212
Justice of Peace	107-108	213-214
Juvenile Home (Toledo)	111-112	217-218
Orphans Home (Davenport)	111-112	217-218
Poor Expense Outside of County Home	85-90	191-196
Primary Election Expense (1926)	115-116	221-223
Printing and Stationery	109-110	215-216
Recorder (cost of office)	61-64	167-170
School Books	113-114	219-220

	1926	1927
	Pages	Pages
Sheriff (cost of office)	53- 56	159-162
Soldiers' Relief	103-104	209-210
State Examinations	113-114	219-220
Summer School, Teachers Institute	111-112	217-218
Superior Court Expense (see Dist. Court)	107-108	213-214
Superintendent of Schools	57- 60	163-166
Supplies, etc.	113-114	219-220
Tolls and Rental of Telephones	113-114	219-220
Township Clerks	103-104	209-210
Township Trustees	103-104	209-210
Treasurers' (Cost of Office)	45- 48	151-154
Treasurers' (Disbursements)	29- 38	135-144
Treasurers' (Receipts)	11- 28	117-134
Tubercular Patients (Oakdale)	109-110	215-216
Unclaimed Fees	115-116	221-222
Vital Statistics	113-114	219-220

COUNTY ACCOUNTING DEPARTMENT

A uniform system of accounting and regularity and proper collections and disbursements are two important features to be taken into consideration by the Auditor of State in administering the law pertaining to county accounting.

There has been a continued effort since the establishment of the uniform system of accounting to install such system in all the counties in the state. A great many counties have adopted the plan to the advantage of their officers and examiners from the State Auditor's office. A number of counties are continuing the old method which entails an enormous amount of extra work both for the officers and the examiners. It is to be regretted that a greater number of the counties have not responded, but we hope in the coming year, the examiners, working in unison with the county officers who have not installed the uniform system will put forth a special effort to help those officers to install said system, as recommended by the department and as provided by law.

Particular stress has been placed by us upon the proper collection and disbursement of public funds.

Frequently we find it necessary to submit questions concerning the interpretation of different sections of the code to the attorney general for his opinion. We then transmit the same to the officers concerned. Our efforts along this line have amply repaid us.

An increase in the efficiency of the examining force has been noted in the past year, showing a decrease in the cost of examination of 1927 over that of 1926. We feel sure this efficiency of the examiners and the decrease in the cost of examinations will continue.

It is our belief in many instances Justices of the Peace, Mayors and Police Judges are not making reports, and in some cases not making the proper remittances as required by law. We now require the examiners to make report on these officers with the view of getting the same corrected.

During the past two years we have had petitions requesting the examination of school districts, which, by the way, is the only method by which school districts may procure the services of an examiner from the office of the Auditor of State.

Upon investigation of the reports on file of those districts which have been examined on petition, as stated above, we have become

convinced that the examination of all school corporations should be made by disinterested examiners, with the view of providing a uniform system of bookkeeping and also for the correction of other items of irregularities which we have discovered during these examinations.

These school corporations control the expenditure on an average of 45% of the total taxes collected in the state, and this vast outlay of public funds would be better controlled were an examination made of each corporation.

The following tables show the findings of the examiners, together with the cost of each examination:

COUNTY AUDITING DEPARTMENT

FINDINGS OF EXAMINERS FOR YEAR 1926

Counties	Amount Due County	Posted to Wrong Accounts	Amount Due Others	Total	Paid or Adjusted	Balance Due	Cost of Examination
Adair	\$ 415.08	\$ 9,062.39	28.82	\$ 9,504.29	\$ 9,439.09	\$ 74.20	\$ 577.94
Adams	26.94	1.60	19.53	48.07	28.05	20.02	418.13
Allamakee	4,769.29	3,878.25	28.82	8,676.36	4,113.34	4,563.02	568.35
Appanoose	32.61		8.73	40.74	32.61	8.73	588.42
Audubon	637.65	400.88		1,038.53	470.88	627.65	413.71
Benton	378.39	7,908.51	117.90	8,404.80	8,188.23	216.57	1,602.35
Boone	3,839.58	182.35	520.00	4,541.93	1,998.89	2,543.04	1,891.87
Black Hawk	119.79	4,980.05	117.40	5,207.24	5,144.44	63.80	292.43
Bremner	308.15	65.80	37.59	312.94	242.54	70.40	488.25
Buchanan	558.68	508.82	8.35	1,065.85	972.73	103.10	521.51
Buena Vista	858.72	3,318.76	18.97	4,196.45	2,564.98	1,631.47	430.55
Butler	1,660.35	818.43	48.89	2,527.67	133.79	2,426.87	468.28
Calhoun	1,487.93	2,827.22	75.68	4,390.83	3,830.41	40.72	813.65
Carroll	349.25	2,353.17	35.54	2,737.96	2,605.16	172.80	306.22
Cass	259.00	86.52		345.52	259.00	86.52	415.81
Cedar	5,718.83	3,061.21	560.91	9,370.95	6,900.57	2,470.38	891.13
Cerro Gordo	437.55	2.00	9.00	448.55	51.55	396.80	505.05
Cherokee	1,049.19	430.02	3.50	1,482.71	522.27	960.44	380.22
Chickasaw	102.61	468.15	846.35	1,416.51	6.32	1,410.19	472.69
Clarke	299.41	1,304.57	136.29	1,740.27	1,523.98	216.29	496.45
Clay	223.06	40.30		263.36	50.08	212.68	317.95
Clayton	1,170.18		3.20	1,181.38	7.80	1,173.58	798.50
Crawford	1,415.56	128.07	354.77	1,898.40	892.34	1,006.06	475.81
Dallas	1,289.19	11,263.47	1,866.48	13,919.14	13,148.40	491.74	909.73
Davis	176.28	21.13	20.49	217.90	199.67	18.23	284.70
Decatur	4,139.68	417.13	4.00	4,560.81	53.07	4,507.74	408.60
Delaware	175.45		8.00	183.45	3.15	180.30	391.92
Des Moines	1,569.65	439.02	1,000.00	4,040.71	3,509.78	530.93	608.25
Dickinson	2,797.72	368.64	855.97	3,922.33	3,483.82	438.51	599.67
Dubuque	38,736.11	164.60	9,183.35	48,084.06	47,924.42	1,159.64	1,424.24
Emmet	143.83	5,830.25	256.34	6,230.42	6,196.22	34.20	508.08
Fayette	3,630.86	14,360.89	30.58	18,022.33	14,897.49	3,124.84	582.40
Floyd	Carried to 1927 report						548.24
Franklin	736.96	221.34	219.25	1,177.55	1,022.04	155.51	498.79
Fremont	875.21	1.50	217.79	1,094.50	522.62	41.89	558.62
Greene	1,113.86	400.96	6.52	1,621.34	1,308.24	303.10	816.96
Grundy	1,021.72	37.05	1,550.16	3,108.93	1,362.91	1,746.02	426.30
Guthrie	379.30	410.25	231.07	1,020.62	888.19	132.48	440.39
Hamilton	730.40	99.70	37.43	867.53	702.45	165.08	570.36
Hancock	730.75	454.07	1,941.13	3,125.95	2,943.24	182.71	481.06
Hardin	96.30	285.00	22.67	414.87	413.47	1.40	866.10
Harrison	559.64	225.10	17.00	801.74	801.74		621.97
Henry	305.02	35.24	82.90	423.16	377.44	45.72	452.69
Howard	54.39	200.00	5.35	259.74	221.69	38.05	283.16
Humboldt	2,175.17	148.65	416.04	2,739.86	2,011.92	727.94	614.79
Ia	2,901.64	450.84	3.31	3,355.79	2,455.99	899.80	594.35
Ida	704.03	1,776.76	163.91	2,644.70	1,852.86	791.84	585.00
Jackson	48.46	297.44	7.00	348.50	299.44	49.06	401.34
Jasper	539.53	1,961.70	833.02	3,334.25	1,960.08	2,069.17	1,291.47
Jefferson	157.65	250.63		408.28	259.59	148.69	338.06
Jones	165.78	2,703.58	18.47	2,887.83	2,634.61	253.22	363.78
Keokuk	250.07	4,417.17	105.15	4,772.39	259.37	4,513.02	717.14
Keosauqua	25.35	382.25	14.00	421.60	407.60	14.00	643.04
Lee	11,517.73	35,990.91	29,680.39	77,189.43	67,400.84	9,788.59	1,047.16
Linn	371.88	31.84	98.14	4,502.36	1,302.77	1,196.59	1,112.41
Louis	2,732.50	757.85	8.10	3,498.45	3,488.46		535.86
Lucas	36.28	1,050.60	38.90	1,125.78	1,105.12	20.66	327.87
Lyon	91.01	1,387.12	91.10	1,569.23	360.47	1,208.76	608.43
Madison	164.23	1,026.08	44.15	1,234.46	1,081.46	153.00	378.28
Mahaska	780.05	353.24	139.89	1,273.18	146.56	1,126.62	325.87
Marion	613.75	3,245.69	130.95	3,990.39	3,055.15	935.24	647.75
Marshall	28.80	427.55	43.24	509.59	505.69	4.90	1,094.88
Mills	1,069.96	1,483.23	121.95	2,675.15	2,140.14	535.01	485.74
Mitchell	1,460.15	104.99	1.20	1,566.34	128.94	1,437.40	815.00
Monona	70.38	412.75		489.66	489.66		425.57
Monroe	20,362.72	3,161.07	269.65	23,823.84	6,363.68	17,460.16	651.12
Montgomery	48.84	2.80	3.00	54.14	49.34	4.80	362.88
Muscatine	1,083.96	5.75	1.65	1,091.36	61.50	1,029.86	594.27
O'Brien	1,165.87	18.00	7.00	1,190.87	21.40	1,169.47	482.43
Osceola	9,119.05	2,364.59	1.88	11,485.52	11,302.77	182.75	665.91
Page	7,697.67	1,568.36	1,163.64	10,429.67	9,515.02	914.65	770.43

FINDINGS OF EXAMINERS FOR YEAR 1926—Continued

Counties	Amount Due County	Posted to Wrong Accounts	Amount Due Others	Total	Paid or Adjusted	Balance Due	Cost of Examination
Palo Alto	44.50	2,646.67	4.62	2,695.17	2,677.17	14.00	1,664.46
Plymouth	133.36	36.00	4.62	183.98	183.98		465.16
Pocahontas	135.87	154.12	130.25	420.25	407.52	12.73	566.46
Polk	6,314.37	12,029.86	3,662.99	22,017.22	20,492.76	1,524.46	6,695.66
Pottawattamie	168.72	2,668.11		2,836.83	2,668.11	168.72	1,990.73
Poweshiek	40.69	482.59	23.18	546.46	161.82	384.64	612.63
Ringgold	22.91	3.01		26.92	26.92		442.41
Ross	81.83	339.26	75	414.94	383.59	31.35	618.76
Sac	32.00	36.45	51.50	109.95	109.95		796.86
Scott	90.00	110.00	47.60	252.62	243.02	10.00	472.13
Shelby	1,664.83	234.03	431.81	2,330.71	1,140.66	1,190.05	734.03
Sioux	167.59	244.50	78.30	490.39	419.94	70.45	755.66
Story	94.00	125.66	5.07	224.73	189.56	35.17	426.49
Tama	1,090.46	396.13	491.29	1,849.88	1,264.91	584.97	704.76
Taylor	251.83	121.00	96.36	469.17	318.11	150.06	673.56
Union			22.10	22.10	22.10		332.38
Van Buren	8,157.16	345.33	1.02	8,503.51	8,493.25	9.06	881.45
Wapello	471.52	5,125.83	80.36	5,697.71	5,696.71		512.12
Warren	2,681.66	9,686.73	63.25	12,331.64	9,196.50	3,135.14	753.19
Washington	1,291.12		7,135.66	8,426.78	8,426.78		698.02
Wayne	189.40	4.00	22.06	215.46	179.45	37.00	1,070.67
Webster	1,122.97	610.13	98.00	1,831.10	1,563.28	268.82	432.92
Winnebago	125.96	17.96	1.00	144.92	144.92		384.81
Winnebush	1,236.58	438.46	58.30	1,833.34	1,816.34	1.00	2,333.37
Winnebush	39.29	33.19	30	33.88	33	55.53	265.63
Wright	425.31	98.91	253.10	780.32	642.32	138.00	981.88
Totals	\$177,129.06	\$179,386.61	\$56,427.35	\$412,943.02	\$288,697.86	\$124,245.16	\$60,357.37

FINDINGS OF EXAMINERS FOR YEAR 1927

Counties	Amount Due County	Posted to Wrong Accounts	Amount Due Others	Total	Paid or Adjusted	Balance Due	Cost of Examination
Adair	\$ 402.46	\$ 2,227.55	\$ 63.16	\$ 2,793.17	\$ 1,682.32	\$ 1,110.85	\$ 546.46
Adams	3.50	240.00	17.67	261.17	260.87		375.35
Allamakee	1,225.72	3,133.00	278.96	4,637.68	775.72	3,861.96	533.94
Appanoose	770.98	981.90	61.37	1,814.25	615.01	1,199.24	900.92
Audubon	802.40	5,190.54	3.50	5,996.44	343.56	5,652.88	436.11
Benton	25.50	218.55	.00	244.05	125.00	119.05	468.75
Black Hawk	1,965.11	27,820.15	241.19	29,026.45	23,779.28	5,247.17	1,713.91
Bonne	5,932.78	471.51	439.58	6,844.87	6,736.28	108.59	1,944.09
Bremer	Examination	ion not completed					
Buchanan	210.73	54.75	11.70	277.18	118.79	158.39	381.27
Buena Vista	Examination	ion not completed					
Butler	490.57	287.73		778.30	430.18		
Calhoun	2,932.00	1,650.55		4,582.55	1,728.83	2,853.72	444.01
Carroll	1,344.78	306.45	48.57	1,699.80	1,308.41	391.39	735.95
Cass	72.25	137.15	7.83	217.23	190.68	26.55	688.98
Cedar	516.42	1,353.06	2.48	1,871.96	516.42	1,355.54	884.70
Cerro Gordo	Examination	ion not completed					
Cherokee	649.40	75.00	31.92	756.32	394.66	361.66	285.69
Chickasaw	83.41	218.26	8.00	310.67	301.62	9.05	425.81
Clarke	120.82	235.20	23.50	379.52	371.62	7.90	545.43
Clay	Examination	ion not completed					
Clayton	1,212.18	14,170.45	10.00	15,392.63	14,220.62	1,172.01	784.92
Clinton	517.87		2.00	519.87	433.87	86.00	496.14
Crawford	1,060.70	4,463.57	648.61	7,172.88	6,814.62	358.26	1,042.55
Dallas	253.44	131.49	50.66	435.59	109.77	325.82	275.69
Dawson	260.64	83.61	1.00	344.25	137.92	206.34	474.72
Delaware	280.77			280.77	270.99	9.78	487.37
Des Moines	1,283.06	5,776.13	24.78	7,083.97	7,109.67	16.30	759.36
Dickinson	Examination	ion not completed					
Dubuque	161.56	405.33	94.40	661.29	651.29	10.00	1,098.89
Emmet	5,464.45	5,395.82	186.64	10,046.91	10,728.89	228.02	630.46
Fayette	199.35	1,747.40	.50	1,947.25	1,797.95	149.30	439.35
Floyd	132.61	30.00	25.90	188.51	125.77	62.74	262.61
Franklin	1,192.39	297.05	351.90	1,841.34	1,316.89	524.45	561.72
Fremont	5,173.77	50.00	2,378.90	7,602.67	5,560.87	2,041.80	450.72
Greene	1,976.22	1,758.73	289.84	4,024.79	2,547.51	1,477.28	830.96
Grundy	195.68		125.20	320.88	222.08	108.80	401.81
Hamlin	9,456.36	6,163.11	5,017.67	20,637.14	18,611.47	2,025.67	599.00
Hamilton	622.57	42.74	15.11	680.42	407.16	273.26	386.24
Hancock	1,971.59	146.01	1,833.69	3,951.29	3,842.66	108.63	635.42
Hardin	14.60		14.60	29.20	14.60		551.37
Harrison	796.36	602.10	155.04	1,553.50	1,065.68	487.82	767.81
Henry	2,172.36	45.45	4.25	2,222.06	2,212.56	9.50	531.95
Howard	196.00	166.77	27.81	390.58	188.84	201.74	143.31
Humboldt	248.50	22.71	271.64	542.85	23.14	519.71	625.49
Ia	67.25	22.00	3.90	93.15	32.00	61.15	249.44
Iowa	434.89	125.36		560.25	569.25		558.54
Jackson	Examination	ion not completed					
Jasper	1,392.33	1,480.70	183.17	3,056.20	2,733.14	323.06	2,078.32
Jefferson	45.60		2.30	47.90	45.60	2.30	296.62
Johnson	600.93	15.22	33.60	649.75	408.23	241.52	592.37
Jones							
Keokuk	5,822.08	7,603.58	469.84	13,895.50	10,706.47	3,189.03	554.29
Kossuth	15,132.89	11,931.94	16,164.86	43,229.69	42,139.07	1,090.62	790.00
Lee	1,165.25	1,487.40	140.79	2,793.44	1,779.59	1,013.85	1,944.98
Linn	1,470.47	393.18	62.46	1,926.11	729.43	1,196.68	1,605.24
Louis	234.79	625.00	5.50	865.29	669.79	195.50	282.90
Lucas	24.50	116.00		140.50	141.29		227.54
Lyons	2,092.45	885.40	47.79	3,025.64	2,025.55	1,000.09	255.56
Madison	82.06	1,284.24		1,366.30	1,067.20	299.10	339.02
Maehaska	521.17	771.27	49.48	1,341.92	1,050.50	291.42	798.68
Marion	1,020.33	806.42	678.45	2,405.20	1,624.04	781.16	737.83
Marshall	515.96	24,128.02	36.25	24,680.23	827.66	23,852.57	897.88
Mills	612.90	120.73		733.63	1,000.20	1,000.20	668.38
Mitchell	225.49	27.60	24.92	278.01	91.24	286.77	338.58
Monona	425.59	58.39	28.56	512.54	512.54		496.77
Monroe	Examination	ion not completed					
Montgomery	16.10		.40	16.50	4.40	12.10	296.07
Muscatine	298.31			298.31	26.30	272.01	647.53
O'Brien	787.89		1.15	789.04	773.04	16.00	408.37
Osceola	Examination	ion not completed					
Page	2,802.66	392.34	9,969.78	12,464.78	11,418.24	1,046.54	605.11

FINDINGS OF EXAMINERS FOR YEAR 1927—Continued

Counties	Amount Due County	Posted to Wrong Accounts	Amount Due Others	Total	Paid or Adjusted	Balance Due	Cost of Examination
Palo Alto	Examined	122.91	5,096.50	14.96	5,234.37	528.00	
Plymouth	Examined	885.96	1.00	130.14	1,017.04	990.04	27.00
Pocahontas	Examined	122.91	5,096.50	14.96	5,234.37	528.00	
Polk	Examined	122.91	5,096.50	14.96	5,234.37	528.00	
Pottawattamie	Examined	122.91	5,096.50	14.96	5,234.37	528.00	
Poweshiek	Examined	122.91	5,096.50	14.96	5,234.37	528.00	
Ringgold	Examined	122.91	5,096.50	14.96	5,234.37	528.00	
Sac	Examined	122.91	5,096.50	14.96	5,234.37	528.00	
Scott	Examined	122.91	5,096.50	14.96	5,234.37	528.00	
Shelby	Examined	122.91	5,096.50	14.96	5,234.37	528.00	
Sioux	Examined	122.91	5,096.50	14.96	5,234.37	528.00	
Story	Examined	122.91	5,096.50	14.96	5,234.37	528.00	
Tama	Examined	122.91	5,096.50	14.96	5,234.37	528.00	
Taylor	Examined	122.91	5,096.50	14.96	5,234.37	528.00	
Union	Examined	122.91	5,096.50	14.96	5,234.37	528.00	
Van Buren	Examined	122.91	5,096.50	14.96	5,234.37	528.00	
Wapello	Examined	122.91	5,096.50	14.96	5,234.37	528.00	
Warren	Examined	122.91	5,096.50	14.96	5,234.37	528.00	
Washington	Examined	122.91	5,096.50	14.96	5,234.37	528.00	
Wayne	Examined	122.91	5,096.50	14.96	5,234.37	528.00	
Webster	Examined	122.91	5,096.50	14.96	5,234.37	528.00	
Winnebago	Examined	122.91	5,096.50	14.96	5,234.37	528.00	
Winnebush	Examined	122.91	5,096.50	14.96	5,234.37	528.00	
Woodbury	Examined	122.91	5,096.50	14.96	5,234.37	528.00	
Worth	Examined	122.91	5,096.50	14.96	5,234.37	528.00	
Wright	Examined	122.91	5,096.50	14.96	5,234.37	528.00	
Totals		\$113,849.94	\$146,945.94	\$41,509.64	\$301,694.52	\$223,160.07	\$78,534.45

TABLE NO. 1

Part I—County Treasurer's Statement of Receipts and Disbursements for the Year 1926 (Receipts)

Counties	On Hand Jan. 1, 1926	From Current Taxes, 1925 Tax Lists	From Delinquent Taxes, 1924 and Prior Years	Penalty, Interest and Costs	From Drainage Taxes
Adair	\$ 502,384.41	\$ 556,517.64	\$ 1,997.70	\$ 3,576.48	\$ 8,421.89
Adams	140,461.71	409,514.24	736.30	2,006.96	34,881.65
Allamakee	183,271.23	500,865.73	5,062.33	5,427.87	2,569.14
Appanoose	248,070.83	775,196.21	16,728.77	10,583.52	8,848.46
Audubon	225,138.04	550,533.49	2,425.93	2,088.37	15,771.85
Benton	265,264.64	1,055,994.77	2,661.20	4,830.51	
Black Hawk	813,294.18	2,431,810.94	97,455.35	38,788.68	8,268.76
Boone	338,594.92	1,174,287.00	12,505.72	7,187.20	74,962.33
Bremner	197,664.89	635,562.78	179.17	1,306.82	5,036.60
Buchanan	328,130.57	674,069.31	413.13	2,839.58	4,387.07
Buena Vista	219,550.67	1,019,963.91	2,388.68	3,502.71	53,019.36
Butler	554,156.67	679,083.75	2,167.04	2,187.90	
Calhoun	226,865.40	890,418.73	2,286.20	2,645.23	78,669.04
Carroll	223,346.79	790,549.96	3,065.05	2,561.63	10,564.46
Cass	325,069.94	769,680.27	620.62	3,950.51	53,688.90
Cedar	209,178.69	792,240.37	2,968.85	2,060.37	
Cerro Gordo	637,538.18	1,710,323.97	14,143.90	13,738.98	210,547.76
Cherokee	258,811.14	874,069.39	3,232.21	3,849.69	
Chickasaw	187,069.32	606,900.54	669.77	2,422.71	
Clarke	107,832.47	380,838.81	2,905.05	3,573.95	
Clay	181,169.55	781,587.81	7,500.74	5,875.92	116,772.80
Clayton	251,247.54	878,448.96	5,682.83	6,875.92	
Clinton	452,213.53	1,748,040.56	3,426.61	8,070.71	10,519.95
Crawford	326,288.05	1,045,200.64	3,228.17	5,062.68	15,683.44
Dallas	278,650.81	505,875.45	1,468.29	4,976.28	4,484.48
David	184,218.97	610,782.40	620.03	2,464.56	10,069.53
Decatur	175,621.25	550,519.96	4,810.91	6,782.91	5,664.96
Delaware	245,294.40	729,802.39	2,683.67	2,630.34	
Des Moines	278,736.56	1,352,857.78	7,247.53	5,590.22	81,354.27
Dickinson	221,721.59	873,615.39	10,836.54	8,765.19	164,589.86
Dubuque	280,013.18	4,730.76	30.00	628.70	5,194.39
Emmet	384,194.74	539,929.87	1,778.32	4,846.71	72,567.07
Fayette	290,408.87	1,128,825.06	1,569.74	4,757.35	14,301.12
Floyd	275,618.43	805,962.70	4,391.29	4,392.07	91,778.71
Franklin	841,426.41	730,553.62	1,608.49	2,040.11	107,566.47
Fremont	186,506.96	665,928.81	869.74	4,454.86	90,638.44
Greene	354,768.53	867,884.33	1,406.11	4,582.47	84,942.27
Grundy	277,833.91	709,340.16	7,332.66	4,108.67	12,311.69
Guthrie	175,422.50	755,184.27	11,128.09	5,067.93	10,715.83
Hamilton	326,785.68	827,417.73	16,284.34	5,090.50	70,822.65
Hancock	364,607.27	712,960.09	13,213.66	5,865.23	250,985.39
Hardin	225,197.76	529,753.73	2,771.70	5,384.01	58,348.46
Harrison	311,423.34	835,266.75	6,824.12	5,469.87	95,418.96
Henry	177,802.06	650,180.21	332.00	2,441.70	
Howard	106,217.39	486,878.12	1,460.27	3,233.53	9,402.55
Humboldt	325,558.71	633,904.79	1,570.49	3,742.74	76,390.70
Iowa	190,030.34	636,426.16	1,290.49	1,465.54	
Jackson	325,513.30	726,844.94	2,084.80	3,988.95	47,840.74
Jasper	470,145.08	1,243,734.23	12,099.01	8,783.62	15,761.35
Jefferson	308,418.04	627,791.78	1,209.82	3,305.91	
Johnson	397,628.44	1,117,076.22	1,072.78	6,044.21	
Jones	195,186.74	736,671.47	2,771.70	2,322.39	17,067.78
Keokuk	227,105.65	784,256.53	2,379.51	3,972.00	
Kossuth	567,745.05	1,067,313.93	6,282.57	5,188.51	388,111.19
Lee	321,091.40	1,399,603.35	8,007.76	2,117.67	62,590.04
Linn	919,180.05	3,344,450.76	14,029.53	10,969.13	1,060.61
Louisia	255,738.12	562,083.73	4,579.62	100,823.39	
Lucas	151,878.90	529,139.76	985.69	2,508.69	

TABLE NO. 1—PART I—Continued

Counties	On Hand Jan. 1, 1926	From Current Taxes, 1925 Tax Lists	From Delinquent Taxes, 1924 and Prior Years	Penalty, Interest and Costs	From Drainage Taxes
Lyon	212,924.17	677,673.94	10,321.44	4,747.61	
Madison	192,899.47	685,332.14	2,960.26	3,996.23	5,249.49
Manitowish	288,531.18	985,291.34	5,373.72	3,322.79	17,997.82
Marion	280,401.22	824,351.20	3,814.76	2,882.10	1,401.84
Marshall	261,781.19	1,374,882.51	15,806.09	8,962.63	35,073.70
Mills	213,490.88	577,962.46	7,104.55	4,886.29	29,936.64
Mitchell	228,222.94	625,260.64	5,475.04	1,431.25	24,759.06
Monona	235,232.17	779,833.80	3,844.03	6,363.69	123,526.88
Monroe	182,359.20	527,859.09	10,252.49	4,476.90	
Montgomery	219,169.11	696,110.56	6,944.66	7,250.22	26,712.41
Muscatine	259,551.63	979,344.99	1,366.55	2,468.05	30,546.57
O'Brien	413,428.54	963,941.64	1,000.47	2,802.29	16,680.47
Osceola	227,036.91	433,151.41	2,802.42	3,027.20	64,642.97
Page	213,169.77	949,461.10	7,346.49	6,199.81	51,823.10
Palo Alto	403,408.70	659,890.05	7,434.04	6,044.15	107,388.62
Plymouth	370,261.10	967,735.00	3,361.56	3,730.50	
Pocahontas	381,000.04	756,000.92	2,708.62	4,686.75	136,008.80
Polk	2,239,801.39	8,680,155.26	92,425.81	88,359.19	82,801.28
Postawatomie	542,123.01	2,569,415.31	74,890.55	25,635.48	100,195.08
Poweshiek	272,690.89	913,634.42	21,507.08	10,276.97	27,776.13
Ringgold	171,491.69	485,060.53	836.05	2,761.68	10,873.75
Sac	769,965.08	2,441,857.50	3,233.41	2,470.12	38,686.64
Scott	211,888.20	736,969.03	5,819.98	3,226.26	44,266.98
Sioux	393,243.90	1,004,232.54	1,695.87	2,566.83	
Story	456,498.19	1,399,096.69	15,224.02	7,756.74	40,764.85
Tama	454,611.97	1,063,888.33	7,430.16	4,538.82	2,068.61
Taylor	180,736.46	694,449.03	1,006.16	2,329.25	3,654.61
Union	397,410.67	630,813.05	3,190.64	4,262.00	
Van Buren	140,647.10	467,712.08	3,347.62	3,769.40	4,687.44
Wapello	333,768.61	1,285,675.33	20,171.67	7,362.45	3,485.82
Warren	284,284.99	755,330.98	5,515.33	7,099.09	55,766.67
Washington	333,489.34	909,948.91	3,432.19	4,913.33	6,065.66
Wayne	284,284.99	755,330.98	5,515.33	7,099.09	55,766.67
Webster	611,295.59	1,652,447.50	10,002.46	12,861.78	138,105.46
Winnebago	198,790.50	617,415.05	6,581.65	5,621.33	125,028.61
Winnebuck	303,625.32	705,407.91	3,413.51	3,020.41	67,232.37
Woodbury	1,066,761.32	4,467,558.46	22,789.03	39,430.52	91,172.62
Worth	141,797.22	387,477.80	10,369.13	3,130.38	
Wright	755,967.72	870,649.59	6,257.35	5,862.69	237,252.15
Totals	\$ 22,807,887.70	\$ 98,014,541.17	\$793,159.25	\$643,481.88	\$4,476,815.65

TABLE NO. 1

Part II—County Treasurer's Statement of Receipts and Disbursements for the Year 1926 (Receipts)

Counties	From City Special Assessment (Paving, Sewer, Etc.)	Delinquent Dog Tax	Dog License from Auditor	From Cigarette License	From State Primary Road Maintenance
Adair	\$ 13,110.36	\$ 254.80	\$ 443.00		
Adams	1,262.49	298.76	1,250.00		\$ 1,086.00
Allamakee	51,456.06	32.29	2,332.00		1,662.39
Appanoose	43,903.61	768.00	1,631.05	\$ 100.00	2,138.57
Audubon	2,808.61	140.00	1,381.40	150.00	2,191.32
Benton	4,121.14	737.45	2,063.50	50.00	3,343.78
Black Hawk	231,265.93	308.27	2,294.00	400.00	4,716.45
Boone	97,432.67	846.50	2,272.50		5,475.81
Bremner	22,538.02	155.20	2,448.20	50.00	274.61
Buchanan	6,229.50	182.80	1,971.95	100.00	2,331.12
Buena Vista	43,433.43		2,060.50	50.00	13,501.80
Butler	33,922.60	180.00	2,063.00		
Calhoun	78,590.23	128.55	1,990.75	150.00	3,749.91
Carroll	50,147.96	128.55	1,990.75		4,797.71
Cass	55,821.12	336.50	1,968.65	50.00	2,575.47
Cedar	26,522.44	258.00	2,028.20	100.00	3,209.33
Cerro Gordo	60,743.80		1,775.40	250.00	3,336.94
Cherokee	43,885.47	118.40	1,669.65		1,804.17
Chickasaw	18,379.74	557.50	1,457.00	50.00	3,441.87
Clarke	61.36	656.60	1,064.80		3,037.41
Clay	18,730.75	583.10	1,464.85	100.00	
Clayton	30,451.60		2,277.50	100.00	7,472.17
Clinton	117,015.94	966.20	1,868.20	300.00	4,116.20
Crawford	35,372.85		2,283.15	50.00	3,739.80
Dallas	14,750.62	190.50	273.73	100.00	
Davis	30.29	365.60	1,873.80	100.00	1,278.75
Decatur	14,584.22	779.65	1,699.45		1,194.38
Delaware	27,223.12		1,991.00		1,623.55
Des Moines	78,500.04	668.42	2,132.00	500.00	1,471.88
Dickinson	40,054.43	486.75	1,079.25		1,440.32
Dubuque					
Emmet	72,681.89	97.86	1,020.00		3,341.07
Fayette	46,226.54	190.20	2,670.30		3,309.54
Floyd	55,118.07	102.50	1,858.20		
Franklin	1,144.55	172.00	1,879.40	100.00	
Fremont	49,001.96		1,688.00	100.00	
Greene	48,964.40	606.00	1,737.95	100.00	1,846.82
Grundy	45,802.26	618.15	1,503.00		3,972.54
Guthrie	24,065.25	361.10	1,710.40	50.00	
Hamilton	18,866.17	175.40	3,886.10		379.19
Hancock	59,408.57		1,517.15		1,045.32
Hardin	36,839.43	130.50	1,787.60	150.00	4,272.49
Harrison	79,394.88	1,622.30	2,015.70	50.00	1,672.43
Henry	29,112.10	297.35	1,699.80	50.00	5,622.56
Howard	7,408.55		1,580.00	200.00	4,356.37
Humboldt	25,209.48	73.75	1,135.50		1,660.96
Ida	70,811.81		1,281.80		4,518.53
Iowa	31,708.11	1,324.37	1,738.45		6,222.02
Jackson	18,401.16		2,837.95	100.00	
Jasper	194,556.48	322.50	2,760.50		8,941.82
Jefferson	16,912.34		1,994.10	150.00	
Johnson	103,479.25	1,252.05	1,548.50	300.00	2,831.38
Jones			1,921.50	150.00	1,118.50
Keokuk	8,187.85	41.80	2,550.25		2,090.25
Kossuth	24,721.47	1,584.05	2,197.20	50.00	14,065.94
Lee	30,046.73	80.40	1,785.50	50.00	
Linn	244,204.07	423.50	4,370.00	450.00	13,760.00
Louis	29,594.64	197.89	1,044.90		
Lucas	21,671.91		1,381.75		2,308.81

TABLE NO. 1—PART II—Continued

Counties	From City Special Assessment (Paving, Sewer, Etc.)	Delinquent Dog Tax	Dog License From Auditor	From Cigarette License	From State Primary Road Maintenance
Lyon	61,641.55	483.30	1,823.25		2,849.45
Madison	81.97	222.00	2,013.25		4,586.43
Manitowish	26,347.06	543.00	2,219.60	50.00	2,380.22
Marion	69,596.04	443.38	2,368.70	400.00	4,354.37
Marshall	133,761.67	325.50	1,979.55	200.00	2,804.94
Mill	9,055.50		1,386.40		4,067.90
Mitchell	17,482.19	165.86	1,517.00	100.00	15,546.94
Monroe	87,358.62	528.50	1,568.20		1,186.02
Monroe	21,331.56		1,409.00	500.00	5,557.04
Montgomery	60,313.36		1,398.60	50.00	1,015.82
Muscatine	60,806.47		1,620.00	100.00	3,171.00
O'Brien	100,322.84	38.40	1,960.80		4,626.96
Oceola	59,711.34	234.70	1,313.45	50.00	
Page	50,531.00		2,108.20		24,519.16
Palo Alto	23,528.25	377.05	1,399.20		1,656.07
Plymouth	86,575.14	129.20	2,675.20	50.00	4,879.43
Pocahontas	65,437.88	166.50	901.28	50.00	2,964.32
Polk	1,265,500.46	294.70	6,963.75	900.00	
Pottawattamie	202,888.92		2,867.25	450.00	18,260.56
Poweshiek	32,970.53	829.50	1,706.00		11,516.73
Ringold		314.40	1,483.65		1,222.20
Sac	135,218.29	143.15	1,705.05	150.00	
Scott	22,200.70		3,507.00	350.00	
Shelby	42,551.57		2,021.10	100.00	69
Sioux	108,892.77	197.80	2,910.80		6,773.38
Story	106,524.11	446.70	1,489.95		2,483.28
Tama	15,710.44	1,107.05	2,276.85	50.00	5,743.60
Taylor	45,266.50	1,103.30	2,014.80	50.00	1,555.65
Union	30,081.97	437.90	1,144.00		1,402.31
Van Buren		311.80	1,925.00		888.89
Vapello	101,905.54	1,585.30	1,974.25	200.00	
Warren	25,564.87	507.70	1,949.50	150.00	3,744.40
Washington	16,612.55		1,479.10		7,267.49
Wayne	15,154.52	98.80	1,549.70		
Webster	121,871.39	2,348.10		50.00	6,405.48
Winnebago	5,964.09		1,098.95	50.00	4,554.96
Winnebago	11,807.02	382.30	2,082.00	50.00	3,284.66
Woodbury	474,368.01	1,560.60	3,014.80	300.00	10,171.67
Worth		200.65	1,236.50		4,143.26
Wright	47,515.10	1,521.70	1,369.35	50.00	15,212.50
Totals	\$0,504,910.96	\$ 37,177.96	\$ 187,398.00	\$ 9,100.00	\$ 359,081.32

TABLE NO. 1

Part III—County Treasurer's Statement of Receipts and Disbursements for the Year 1926 (Receipts)

Counties	Primary road assessments	Primary road certificates	Secondary road assessments	Secondary road certificates	Motor mileage tax
Adair					\$ 2.33
Adams		\$ 25,072.50			
Allamakee					
Appanoose		65,000.00			46.06
Audubon	\$ 8,215.80				
Benton	22,640.08	7,000.00	\$ 7,501.62	\$ 7,937.08	4,471.14
Black Hawk			46,040.92		1,379.01
Boone					175.96
Bremner		2,085.51			148.69
Buchanan			31,824.03		7.12
Buena Vista		60,085.00	35,040.30		317.55
Butler					
Calhoun		37,427.22			539.54
Carroll		100,809.23			940.59
Cass					244.64
Cedar	13,529.00		4,403.53	4,883.06	102.34
Cerro Gordo					406.69
Cherokee					223.96
Chickasaw					735.22
Clarke					119.55
Clay					895.35
Clayton					110.66
Clinton	26,736.38				
Crawford		25,040.00			
Dallas			9,419.75	869.71	
Davis		57,000.00			
Deaure					
Delaware					
Des Moines	8,340.45				253.51
Dickinson	2,806.71		3,810.89		329.35
Dubuque					169.65
Emmet			16,002.81		198.00
Fayette					198.00
Floyd	13,011.85	25.11	6,431.23		419.49
Franklin				1,684.15	296.60
Fremont					458.24
Greene	13,002.65		1,533.03		266.78
Grundy		60,000.00			223.89
Guthrie					331.20
Hamilton		37,009.92	656.90		432.27
Hancock	9,311.19		1,999.92		119.18
Hardin	26,735.78				442.45
Harrison	1,966.06	1,275.44			253.73
Henry					9.22
Howard		20,475.00			65.99
Humboldt			18,229.79		775.50
Iowa	40,917.71				156.78
Ida	25,050.15				
Jackson					229.01
Jasper	40,108.31				3,131.56
Jefferson	14,012.04				76.48
Johnson					287.92
Jones					196.82
Keokuk		35,000.00			
Kossuth	5,706.81		6,003.06		802.25

TABLE NO. 1—PART III—Continued

Counties	Primary road assessments	Primary road certificates	Secondary road assessments	Secondary road certificates	Motor mileage tax
Lee					870.02
Linn	31,777.00	31,090.14		10,066.67	539.06
Louis					
Loras					267.10
Lyon					358.63
Madison		97,567.50			274.18
Mahaska	4,174.70	25,065.63			785.91
Marion		44,874.87	6,464.42		283.48
Marshall	32,164.85				30.04
Mills		37,027.05			137.36
Mitchell					294.33
Monona					392.20
Monroe					
Montgomery					43.95
Muscatine		15,896.01	6,928.81		159.42
O'Brien					
Osceola					118.59
Page		4,435.50			533.62
Palo Alto		105,061.50			299.16
Plymouth					530.95
Pocahontas					6,381.85
Polk	55,226.88	74,240.76	678.35		
Pottawattamie		191,250.81	2,148.48	1,000.00	
Poweshiek		25,051.88			43.11
Ringgold		18,412.59			
Rice			8,859.74		289.51
Scott	55,797.20	28,000.00	31.24		717.36
Shelby					16,450.46
Sioux		1,642.32		36.37	284.14
Story		45,000.00	5,446.97		1,024.13
Tama					425.33
Taylor		48,000.00			
Union					81.69
Van Buren					164.25
Wapello	10,016.80				739.29
Warren		46,770.74			
Washington		30,187.50			
Wayne					661.23
Webster		45,000.00			848.74
Winnebago					158.29
Winnebush		45,000.00	7,007.84		1,850.68
Woodbury	33,880.13				139.78
Worth					
Wright			3,869.50		
Totals	\$ 399,226.86	\$1,631,522.64	\$224,634.44	\$ 98,549.54	\$ 39,587.48

TABLE NO. 1

Part IV—County Treasurer's Statement of Receipts and Disbursements for the Year 1926 (Receipts)

Counties	Gas tax to county	Gas tax to townships	Interest on bank deposits	Sinking fund	Principal of school fund
Adair	\$ 16,308.17	\$ 16,308.16	\$ 67.50	\$ 9,549.32	\$ 1,150.00
Adams	12,152.85	12,152.86		6,646.15	7,800.54
Alamogordo	19,007.34	19,007.33		6,628.36	8,335.00
Appanoose	14,550.51	14,550.50		11,098.60	4,500.00
Audubon	12,608.22	12,608.22		11,104.64	8,200.00
Benton	20,264.26	20,264.22		18,937.04	4,169.00
Black Hawk	16,108.94	16,108.89		35,831.41	
Boone	16,430.47	16,430.46		13,831.13	18,770.00
Bremet	12,332.09	12,332.06		10,644.24	4,600.00
Buchanan	16,137.29	16,137.41		14,474.04	1,349.50
Buena Vista	16,507.40	16,507.39		12,905.45	3,000.00
Butler	16,421.99	16,422.00		11,190.00	8,000.00
Calhoun	16,231.22	16,231.22		18,630.85	350.00
Carroll	16,279.67	16,279.70		12,405.37	
Cass	16,052.00	16,052.01		13,833.24	2,375.00
Cedar	16,450.45	16,450.45		14,697.28	
Cerro Gordo	16,365.07	16,365.06	1,889.96	23,997.02	11,500.00
Cherokee	16,308.17	16,308.16	12,614.07		4,900.00
Chickasaw	14,145.15	14,145.10	105.28	7,281.44	7,065.00
Clarke	12,181.33	12,181.29		4,798.77	1,200.00
Clay	16,308.18	16,308.18		11,635.82	1,031.34
Clayton	22,484.21	22,484.17		15,556.60	
Clinton	20,178.88	20,178.82		21,730.23	
Crawford	20,204.54	20,204.54		17,562.34	890.00
Dallas	11,408.35	11,408.34	29.84	7,264.91	4,750.00
Davis	14,287.40	14,287.40		7,438.38	4,200.00
Deatur	15,169.72	15,169.71		7,409.72	9,835.00
Delaware	16,231.23	16,231.23		11,047.33	1,900.00
Des Moines	12,309.78	12,309.75	213.72	14,669.23	
Dickinson	11,697.47	11,697.46		9,654.87	9,450.00
Dubuque					
Emmet	11,808.25	11,808.24		7,155.15	4,750.00
Fayette	20,605.78	20,605.77		16,329.43	2,091.24
Floyd	14,088.29	14,088.18		12,815.99	1,945.46
Franklin	16,450.43	16,450.43	13,481.55	6,000.00	
Fremont	14,856.67	14,856.63	9,301.68	200.00	
Greene	16,383.55	16,383.53		12,414.33	
Grundy	14,238.96	14,238.96		13,945.94	1,600.00
Guthrie	16,901.22	16,901.23	9,453.19	3,065.00	
Hamilton	16,222.79	16,222.76		15,029.79	
Hancock	16,308.17	16,308.15		14,620.33	2,900.00
Hardin	16,194.29	16,194.30		17,635.06	
Harrison	20,264.25	20,264.23		15,003.70	5,900.00
Henry	12,152.84	12,152.85		11,569.49	600.00
Howard	13,319.75	13,319.75	3,979.20		3,300.00
Humboldt	12,352.08	12,352.07		12,180.82	
Ida	12,238.25	12,238.22		9,309.48	
Iowa	16,592.77	16,592.76		13,929.54	6,000.00
Jackson	15,471.18	15,471.19		13,790.07	1,800.00
Jasper	30,776.87	30,776.90	29,909.65		10,150.00
Jefferson	12,356.68	12,356.68		10,699.82	3,400.00
Johnson	17,389.66	17,389.67		18,845.67	1,622.69
Jones	16,194.34	16,194.36	307.92	10,066.55	2,300.00
Keokuk	16,450.45	16,450.45	9.37		
Kossuth	29,872.10	29,872.09		28,010.40	8,850.00

TABLE NO. 1—PART IV—Continued

Counties	Gas tax to county	Gas tax to townships	Interest on bank deposits	Sinking fund	Principal of school fund
Lee	14,006.71	15,311.26	15,330.46	1,000.00	72.19
Linn	20,406.55	20,406.55	62.50	20,025.61	
Louisia	12,134.41	12,134.38			2,735.00
Lucas	12,296.14	12,296.18		5,691.34	4,825.00
Lyons	16,364.29	16,364.29		15,967.98	10,090.00
Madison	16,023.53	16,023.53	460.06	10,359.72	2,180.00
Mahaska	16,365.06	16,365.06		15,545.76	62.00
Marion	16,422.00	16,421.99		10,863.48	10,226.00
Marshall	16,279.63	16,279.69		16,129.78	6,373.00
Mills	12,722.07	12,722.06		9,545.83	3,008.00
Mitchell	12,177.45	12,177.42		8,885.14	5,600.00
Monona	20,150.29	20,150.40		12,654.06	2,800.00
Monroe	12,323.63	12,323.63		8,896.05	2,780.00
Montgomery	12,003.85	12,003.87	14.92	11,385.71	2,450.00
Muscatine	12,948.76	12,948.76		11,215.09	
O'Brien	16,194.29	16,194.31	977.96	18,309.41	4,290.00
Oscola	11,242.01	11,242.00		8,224.29	6,400.00
Page	15,113.81	15,112.80		12,057.00	5,200.00
Palo Alto	16,279.69	16,279.68		12,417.81	2,400.00
Plymouth	24,004.91	24,004.91		19,331.40	
Pocahontas	16,507.40	16,507.39		12,237.65	6,900.00
Polk	16,974.21	16,974.21		85,269.55	
Pottawattamie	27,265.65	27,265.64	33,249.68		2,700.00
Poweshiek	16,507.41	16,507.38	24.00	12,818.77	4,894.00
Ringold	15,368.94	15,368.94		9,448.73	17,235.00
Sac	16,301.53	16,301.54	14,127.19		17,042.29
Scott	15,376.67	15,376.67		39,626.75	
Shelby	16,763.54	16,763.53		13,768.73	2,700.00
Sioux	21,630.33	21,630.40	19,067.48		19,000.00
Story	16,137.41	16,137.38	32.23	2,000.00	
Tama	20,491.91	20,491.91	305.34	19,650.66	4,556.00
Taylor	15,198.15	15,198.17	7.21	10,355.66	7,335.00
Union	12,152.85	12,152.85	631.54	11,448.04	1,925.00
Van Buren	13,943.96	13,943.92		7,933.94	
Wapello	12,465.93	12,465.92	16,351.34		2,680.00
Warren	16,251.29	16,251.40	8.94	13,491.58	3,500.00
Washington	15,909.69	15,909.70		15,597.71	1,450.00
Wayne	14,913.57	14,913.57		8,718.69	15,688.00
Webster	20,577.21	20,577.28		26,089.68	1,764.00
Winnebago	11,355.06	11,355.06		8,809.68	38,450.00
Winnebuck	19,524.27	19,524.23	446.25	11,472.25	875.00
Woodbury	24,068.78	24,068.77		42,515.87	17,637.97
Worth	11,355.12	11,355.12		7,756.75	3,425.00
Wright	16,450.49	16,450.49		16,154.02	2,800.00
Totals	\$1,676,526.60	\$1,578,099.51	\$ 177,927.67	\$1,250,535.05	\$ 443,654.22

TABLE NO. 1

Part V—County Treasurer's Statement of Receipts and Disbursements for the Year 1926 (Receipts)

Counties	Interest of school fund	Teachers examination and institute fees	State appropriation for teachers' institute (county appropriation in transfer)	From sale of licenses and numbers
Adair	\$ 1,200.13	\$ 92.00	\$ 50.00	\$ 53,880.20
Adams	1,570.15	50.00	50.00	45,056.60
Allamakee	2,753.62	79.50	50.00	60,737.90
Appanoose	2,615.52	119.00	50.00	71,732.55
Audubon	1,986.53	79.00	50.00	54,910.00
Benton	1,618.01	91.50	50.00	105,323.53
Black Hawk	922.29	75.50	50.00	360,675.86
Boone	4,402.90	97.50	50.00	119,587.05
Bremer	2,520.75	70.50	50.00	86,891.40
Buchanan	815.82	131.00		77,743.85
Buena Vista	2,941.10	42.00	50.00	105,386.20
Butler	500.69	58.50	50.00	76,285.70
Calhoun	1,783.62	97.00	50.00	85,899.05
Carroll	545.58	110.50	50.00	95,345.85
Cass	2,543.59	115.00	50.00	89,947.30
Cedar		48.00	50.00	84,615.41
Cerro Gordo	1,349.51	87.50	100.00	172,840.00
Cherokee	2,644.45	32.50	50.00	96,256.45
Chickasaw	1,635.44	145.00		61,296.40
Clarke	2,783.22	90.00	50.00	37,133.70
Clay	1,937.55	49.50	50.00	85,865.35
Clayton	1,830.00	122.00	50.00	114,521.75
Clinton		141.00		177,061.04
Crawford	284.00	96.50	50.00	88,455.25
Dallas	1,142.17	65.50	50.00	80,563.75
Davis	2,080.22	110.50	50.00	44,456.51
Decatur	5,942.53	122.50	50.00	44,384.70
Delaware	611.17	65.50	50.00	80,648.21
Des Moines		50.00		105,739.39
Dickinson	2,785.76	40.50	50.00	48,124.05
Dubuque		3.00		17,509.83
Emmet	2,107.09	41.00	50.00	59,779.65
Fayette	3,089.94	80.00	50.00	124,059.65
Floyd	2,411.79	70.50	50.00	87,235.60
Franklin	1,850.61	81.00	50.00	77,894.75
Fremont	2,157.92	69.50	50.00	54,156.71
Greene	1,812.01	61.00	50.00	71,378.40
Grundy	651.83	62.00	50.00	74,240.15
Guthrie	1,902.91	79.50	50.00	66,732.80
Hamilton	2,648.68	96.00	50.00	95,407.25
Hancock	2,573.35	69.50	50.00	66,624.44
Hardin	2,461.22	108.00	50.00	105,665.95
Harrison	2,358.02	97.50		91,876.85
Henry	471.92	26.50	50.00	68,676.50
Howard	2,467.97	82.50		55,969.75
Humboldt	1,450.15	58.50	50.00	60,232.25
Ia	848.69	46.50	50.00	66,154.76
Iowa	2,373.16	134.50		84,374.70
Jackson	2,335.53	126.00		73,368.20
Jasper	4,086.21	116.00	50.00	143,061.31
Jefferson	1,276.83	99.00	50.00	68,537.00
Johnson	1,917.66	78.50	50.00	140,824.55
Jones	612.92	279.50		71,256.55
Keokuk	969.29	130.50		81,838.20
Kossuth	4,421.68	120.00	50.00	126,067.77

TABLE NO. 1—PART V—Continued

Counties	Interest of school fund	Teachers examination and institute fees	State appropriation for institutions (county appropriation in transfers)	From sale of automobile licenses and numbers
Lee	60.50			150,283.18
Lincoln		261.00		367,286.18
Louisiana	1,794.21	91.00		44,104.90
Lusk	1,915.74	90.50	50.00	55,352.75
Lyon	5,784.95	99.00	50.00	68,830.70
Madison	2,774.83	63.00	50.00	65,229.45
Mahaska	1,419.52	100.50	50.00	108,225.75
Marion	4,471.28	78.00	50.00	96,830.02
Marshall	1,990.72	38.00	50.00	140,633.95
Mills	2,517.11	60.00	50.00	58,647.00
Mitchell	683.37	62.00	50.00	65,462.95
Monona	2,217.95	84.00	50.00	75,212.55
Monroe	2,754.45	80.50	50.00	55,130.25
Montgomery	2,739.14	76.50	100.00	77,093.65
Muscataine		92.50		122,029.10
O'Brien	4,798.86	98.50	50.00	83,887.70
Osceola	4,786.58	50.00	50.00	44,460.50
Page	5,596.76	95.00	50.00	95,903.15
Palo Alto	3,197.28	72.00	50.00	62,184.35
Plymouth	4,244.65	84.50	50.00	157,328.75
Pocahontas	4,866.84	65.50	50.00	74,588.50
Polk		202.00		744,891.60
Pottawattamie	4,734.90	191.50	100.00	258,890.63
Poweshiek	2,614.04	76.50	50.00	85,067.15
Ringgold	2,712.30	114.62	50.00	41,730.30
Sac	1,451.50	82.00	50.00	90,125.95
Scott		83.00	50.00	
Shelby	1,324.23	90.50	50.00	72,698.30
Sioux	6,828.83	94.50	50.00	112,980.90
Story	2,669.44	124.00		129,624.75
Tama	2,110.14	51.50	50.00	104,342.90
Taylor	2,211.16	98.00	50.00	52,314.20
Union	1,555.15	79.50	50.00	64,693.65
Van Buren	1,553.73	72.00	50.00	48,062.40
Vaporio	3,013.05	101.50	50.00	141,398.48
Warren	4,424.66	80.00	50.00	75,951.85
Washington	2,337.26	122.00		86,922.40
Wayne	5,443.30	85.00	50.00	49,941.60
Webster	4,890.33	149.00		109,508.33
Winnebago	10,846.91	72.00	50.00	56,763.00
Winnebuck	1,281.28	80.00	50.00	88,566.45
Woodbury	5,972.96	166.50	100.00	413,626.13
Worth	1,630.66	41.50	50.00	51,329.45
Wright	1,577.82	108.00	50.00	59,491.20
Totals	\$ 240,480.40	\$ 5,941.62	\$ 4,250.00	\$ 9,864,558.22

TABLE NO. 1

Part VI—County Treasurer's Statement of Receipts and Disbursements for the Year 1926 (Receipts)

Counties	Sale of bonds	Fines and forfeitures from clerk	Fines and forfeitures from other sources	Trust funds (including interest from clerk)	Trust funds from other sources
Adair	\$ 7,212.30	\$ 852.00	\$ 116.85	\$ 170.35	
Adams		891.00	483.25	578.50	
Adams	30,228.16	460.00			
Appanoose	161,800.00	3,706.00	489.50		\$ 621.19
Audubon		2,000.00	320.00	69.10	
Benton	70,880.00	3,709.50	567.00		26.90
Black Hawk		10,053.78	21,944.61	44.60	
Boone		683.00	283.75		
Bremet		2,710.00	923.49	225.37	
Buchanan		3,184.65	813.83	276.90	
Buena Vista		6,278.00	1,145.80	237.33	
Butler		100.00	363.50		
Calhoun	31,642.35	4,805.38	585.25		
Carroll		469.27	708.75		
Cass		2,600.00	206.25	106.83	
Cedar		1,824.25	1,144.01		148.96
Cerro Gordo	5,080.58	2,792.08	1,746.49	34.80	
Cherokee		2,500.00	440.60		
Chickasaw		300.00	343.10	17.06	
Clarke		1,490.00	5.00	865.83	
Clay	35,111.91	2,614.64	780.05	9,221.95	
Clayton	63,000.00	3,957.45	445.00		
Clinton	37,000.00	6,164.40	1,442.75	22.50	28.64
Crawford		1,800.00	318.00		
Dallas	55,042.50	1,672.25	277.70	332.91	
Davis		400.00	434.00	465.87	
Decatur		570.50	689.50		
Delaware	60,001.72	1,579.65	32.00		
Des Moines	204,365.39	7,165.00	1,226.40	306.49	2.00
Dickinson		4,571.67	1,142.80	103.70	
Dubouque			30.00		
Emmet	41,341.88	1,955.30	389.00		
Payette		10,636.90	462.25	325.23	
Franklin		1,856.95	831.50	55.19	
Fremont	69,439.67	992.75	985.00	868.06	
Greene		1,125.00	740.25		
Guthrie	119,080.00	738.50	524.75	56.61	
Guthrie		2,287.00	344.40		
Hamilton		550.00	410.00		
Hancock		1,041.94	243.00	839.87	
Hardin		2,100.00	254.12	125.06	
Harrison	67,500.00		890.33	189.06	
Henry	60,066.35		121.00		
Howard	46,000.00	3,075.00	535.50	13.79	65.10
Humboldt		1,961.50	230.00	5.00	
Ia	40,862.50	850.00	172.00	36.49	
Iowa		2,170.00			
Jackson	40,000.00	1,050.00	170.00	165.82	
Jasper	230,626.25	5,605.25	1,210.22	100.15	
Jefferson	268,385.50	1,310.00	581.00	1,730.03	
Johnson	264,795.00	3,185.50	452.05	264.31	
Jones			4,328.00		
Keokuk		5,426.12	1,086.75		22.00
Kossuth	3,696.58	10,379.73	721.05	1,615.02	1,307.00

TABLE NO. 1—PART VI—Continued

Counties	Sale of bonds	Fines and forfeitures from clerk	Fines and forfeitures from other sources	Trust funds (including unclaimed fees) from clerk	Trust funds from other sources
Lee	40,010.00	694.70	442.40	162.41	7.80
Linn	900,000.00	17,568.10	2,005.27		
Louis	47,500.00		1,296.25	360.86	
Lucas	25,000.00		175.00	633.79	
Lyon		1,700.00	472.84	25.80	
Madison		1,437.50	145.08	1,010.40	
Manitowish	359,708.60	550.00	342.00	182.05	
Marion		1,458.48	398.70	573.79	
Marshall	85,019.84	2,321.50	546.20		
Mills		1,813.72	247.50	285.56	
Mississippi		3,750.00	2,245.15	71.76	
Monona	25,006.47	1,271.55	1,087.00		
Monroe		1,637.00	219.60		130.15
Montgomery		1,750.00	220.00	522.94	
Muscatine	69,139.40	4,619.90	2,427.25	44.24	
O'Brien		900.00	730.25		
Oceola	2,810.74	1,469.58	1,145.00	237.45	
Page	61,019.35	1,002.50	1,062.00	184.33	
Palo Alto		3,446.65	253.00	168.54	
Plymouth		4,453.90	357.00	9.50	
Pocahontas	41,400.12	1,943.25	445.70		
Polk	21,400.23	33,067.68	8,232.77	3,063.63	
Pottawattamie	61,000.00	11,200.45	1,336.00	2,620.70	
Poweshiek		3,524.55	428.00	174.07	
Ringgold	120,817.76	517.78	236.00	1,043.24	
Sac		1,425.00	380.10	301.63	
Scott	201,395.00	27,047.20	5,097.06	194.54	182.80
Shelby		1,850.00	284.00	908.19	
Sioux		8,253.22	1,598.50	1,119.02	
Story	10,800.00	3,190.00	1,941.16	2,544.50	1.80
Tama		2,144.80	217.00	530.61	
Taylor		2,100.00	630.50	734.15	
Union		1,179.05	54.05	305.80	
Van Buren	50,000.00	980.00	153.25	23.30	
Wapello	200,010.00	2,415.00	695.25	310.94	31.97
Warren	5,015.60	625.00	248.74	6.80	
Washington	71,575.00		783.50		
Wayne		1,968.27	370.75	65.55	
Webster		4,407.90	1,996.50	860.13	1.40
Winnebago	8,086.79	1,250.00	723.00	97.84	
Winnebush	30,067.77	750.00	756.55	39.65	
Woodbury	200,976.40	14,756.25	1,763.00		1.30
Worth	35,096.11	820.00	482.27		
Wright		6,731.00	1,842.15		
Totals	\$4,697,539.06	\$329,403.44	\$102,651.58	\$28,024.94	\$3,506.00

TABLE NO. 1

Part VII—County Treasurer's Statement of Receipts and Disbursements for the Year 1926 (Receipts)

Counties	From care of patients in state institutions	From care of patients in county institutions	From sale of produce at county home	From sale of bridge material	From sale of school books
Adair	\$ 558.79	\$ 634.92	\$ 2,562.70	\$ 2,838.80	
Adams	221.00		2,177.98	1,172.13	1,529.83
Allamakee	1,337.99		4,350.89	9,339.23	15.75
Appanoose	2,014.63		2,302.63	2,442.31	3,964.63
Audubon	4,301.34		3,135.11	1,622.77	
Benton	2,315.08		3,660.05	3,072.07	3,764.68
Black Hawk	2,612.73	1,605.39	12,220.80	638.78	2,284.12
Boone	2,782.49	20,655.48	3,678.47	5,187.42	1,421.72
Bremer	350.90	1,381.55	6,272.54	1,725.96	
Buchanan	1,067.23	3,700.60	7,810.51	287.96	
Bureau	1,724.52		11,807.35	28.48	1,203.73
Butler	649.88	100.00	4,401.56	2,838.79	9,092.50
Calhoun	2,701.05	143.00	7,777.90	176.14	
Carroll	663.54	65.28	3,100.52	1,311.03	
Cass	1,073.44	8.64	1,637.12	3,765.86	2,295.88
Cedar	2,481.77	4,811.51	384.60	2,178.46	
Cerro Gordo	2,856.28	875.00	11,263.17	231.20	2,782.36
Cherokee	2,394.34	156.00	5,886.33	745.72	2,470.75
Chickasaw	232.26		2,401.23	963.63	702.45
Clarke	1,022.17	408.33	1,329.43	108.08	
Clay	190.66	841.29	7,519.03	106.00	2,045.87
Clayton	4,694.18	2,758.81	6,507.43	12.00	
Clinton	4,659.19	354.92	2,553.26	66.25	
Crawford			1,649.29	2,399.87	
Dallas	1,190.81	1,471.27	10,429.13	2,730.53	1,780.63
Davis	1,913.69	78.90	2,247.56	713.04	1,754.70
Decatur	673.19		1,970.46	4,863.98	
Delaware		1,301.01	3,769.61	435.26	
Des Moines	5,839.23	983.21	1,735.01	511.71	75.34
Dickinson	870.66	524.59	2,783.97	211.15	1,028.00
Dubuque			2,331.54	8.47	1,676.36
Emmet	171.00		13,827.39	2,099.07	4,194.26
Fayette	3,305.94	1,279.19	5,296.65	579.90	1,460.16
Floyd	2,147.28		8,392.10	1,913.50	
Franklin	376.26		3,855.49	2,996.50	
Fremont	1,022.52	153.96	3,494.47	224.24	1,321.43
Greene	1,051.58		3,794.66	1,730.82	1,922.43
Grundy	1,294.85	860.95	3,066.76	986.65	1,834.54
Guthrie	1,416.65		4,052.73	388.54	
Hamilton	5,658.37	1,254.85	5,812.46	506.19	
Hancock	1,293.24		4,643.29	583.89	6,320.28
Hardin	1,497.23	481.61	351.25	215.25	3,945.32
Harrison	1,310.15	270.49		43.13	
Henry	1,385.11	1,169.65	3,511.67	244.33	1,855.16
Howard	280.34		2,707.89	214.25	
Humboldt	305.51		5,976.79	217.90	2,967.62
Ida	2,367.20	111.66		1,986.50	
Iowa	2,728.90		8,678.60		
Jackson	972.90	241.34	5,505.35		8,890.59
Jasper	4,357.87	2,735.59	12,565.39	723.75	
Jefferson	2,024.60	5,842.33	2,650.14	108.00	
Johnson	4,146.04	759.68	8,941.45	1,570.69	
Jones	2,305.92		3,785.56	1,651.29	2,659.49
Kearney	2,321.54	4,392.87	3,189.00	1,575.05	
Kossuth	2,108.16	487.31	6,424.81	1,609.02	2,792.52

TABLE NO. 1—PART VII—Continued

Counties	From sale of land to state institutions	From sale of county institutions	From sale of produce at county home	From sale of bridge material	From sale of school books
Lee	4,569.67	2,116.93	792.87		9.00
Linn	2,841.67	2,264.63	5,610.36	238.25	7,096.88
Louis	554.46	51.35	9,747.19		2,086.99
Lucas	705.46	794.00	2,918.32		
Lyon	2,469.28			282.50	
Madison	2,004.87	1,089.70	5,833.88	1,496.30	1,632.46
Marion	2,754.97	348.01	4,896.76	251.29	
Marshall	1,342.76		2,650.87	423.74	
Mason	3,307.96	3,274.53	5,781.91	146.01	4,556.68
Mills	875.02	569.30	2,514.84	351.69	2,045.48
Mitchell	1,105.00	230.00	2,330.34	2,236.91	1,591.74
Monroe	341.66	283.25	3,145.72	1,096.46	1,139.66
Moore		1,811.92	2,441.50	310.65	
Montgomery	3,348.25	657.26	1,193.83	1,411.33	
Muscatine	1,687.53	533.63	4,806.63	138.14	2,297.89
O'Brien	1,435.23		5,886.37	1,104.28	1,205.37
Oceola	3,463.92			2,023.65	
Page	6,479.69		5,570.40	140.30	2,179.23
Palo Alto	6,030.82	188.35			2,565.81
Plymouth	6,812.71	450.00			2,993.82
Polk	1,994.47		6,070.91	4,360.41	
Pottawattamie	5,000.20	564.28	14,129.28	790.32	
Poweshiek	1,028.66		5,342.18	2,860.53	4,434.00
Ringgold	3,353.06		4,542.40	1,449.68	
Ross	2,036.29		3,233.62	67.15	
Sac	6,572.43	1,030.79	5,529.46	1,160.12	1,775.13
Scott	7,081.73		2,708.57	419.12	2,632.32
Shelby	6,501.87		2,582.24	406.67	3,471.68
Sioux	2,084.06	2,155.66	4,009.39	971.63	
Story	945.83	3,129.32	9,046.14	158.00	
Taylor	951.96	481.32	4,322.04	332.58	
Union	2,851.72		3,035.43	185.05	2,290.46
Van Buren	914.69		3,281.05	413.99	1,299.26
Vasello	2,996.28	177.70	1,943.28	212.30	34.33
Warren	4,436.26	17,428.81	2,677.49	867.19	1,633.42
Washington	548.66		1,628.19	1,491.54	5,665.10
Wayne	836.37		6,641.70	188.99	2,584.42
Webster	1,945.37	1,769.60	4,933.97		
Winnebago	1,646.70	512.30	1,272.09	172.99	
Winnebuck	4,143.89	135.90	3,756.17	265.26	
Woodbury	5,676.71	1,499.18	3,000.61	459.19	3,667.92
Worth	5,149.97	1,051.40	19,641.92	2,669.21	
Wright	2,041.51	200.00	4,787.54	101.92	3,491.26
Totals	\$336,871.88	\$110,500.29	\$458,675.79	\$104,491.12	\$ 157,132.62

TABLE NO. 1

Part VIII—County Treasurer's Statement of Receipts and Disbursements
for the Year 1926 (Receipts)

Counties	Fees from county auditor	Fees from county treasurer	Fees from county recorder	Fees from the clerk of the district court	Sheriff's fees from sheriff
Adair	\$ 475.00		\$ 1,272.00	\$ 2,160.40	\$ 157.35
Adams	97.10	\$ 1,618.50	861.65	1,511.95	196.15
Allamakee	100.70	2.60	1,002.80	1,729.08	1,054.60
Appanoose	240.76	18.35	1,874.55	5,544.50	19.75
Archibut	82.90	2,038.60	1,049.85	1,755.75	861.70
Benton	178.25	19.25	1,698.55	4,869.63	513.75
Black Hawk	867.45	111.50	1,078.00	10,144.99	1,455.34
Bloom	287.42	3,914.50	2,469.25	5,466.88	988.77
Bremer	104.25		968.40	1,784.75	166.90
Buchanan	221.50	1.50	1,718.65	3,768.31	355.63
Buena Vista	161.30	0.80	1,834.65	2,706.11	225.75
Butler	216.95	50.00	1,579.40	3,850.91	146.10
Calhoun	178.19	.75	2,065.80	3,896.55	4.60
Carroll	117.25		1,406.80	3,961.23	324.75
Cass	215.50	27.25	2,166.45	4,368.64	
Cedar	102.75	2,911.50	970.40	5,445.85	124.43
Cerro Gordo	339.25	10.50	5,578.40	4,859.50	1,026.80
Cherokee	100.65	18.00	1,440.00	2,907.15	37.60
Chickasaw	149.65	2.25	1,206.15	2,008.12	
Clarke	197.35	33.80	1,256.25	2,785.65	
Clay	125.75	1.00	1,576.30	3,384.65	178.25
Clinton	124.75		1,209.15	1,976.30	112.50
Crawford	211.35	3.50	2,300.10	4,769.81	142.10
Dallas	131.60		1,677.69	2,178.87	849.30
Davis	164.00		828.40	1,576.01	
Deautil	216.15	49.10	1,743.45	5,077.55	504.36
Delaware	355.45	26.62	1,332.15	3,337.70	213.50
Des Moines	208.25	50.00	2,238.40	6,131.62	547.40
Dickinson	337.55	3.30	1,851.45	2,678.45	682.70
Dubuque					
Emmet	152.85	50.05	1,698.60	1,396.88	44.15
Essex	256.65	19.25	2,308.30	4,788.95	
Floyd	180.25	.50	1,746.70	4,442.35	13.90
Franklin	168.90		1,566.05	2,731.90	
Fremont	157.40	22.20	2,119.90	2,946.00	
Greene	196.30	2,558.25	1,453.71	1,941.80	574.32
Grundy	97.50		1,338.95	2,068.40	232.60
Guthrie	128.00		1,065.10	2,755.15	457.19
Hamilton	157.35	24.50	1,566.95	2,961.64	844.65
Hancock	111.00	.50	1,711.64	1,550.30	214.96
Hardin	272.80	1.20	2,328.25	2,683.75	415.26
Harrison	217.19	76.30	2,867.20	2,867.20	501.63
Henry	135.40		1,129.65	1,932.74	
Howard	159.37		942.95	1,959.64	297.45
Humboldt	164.75	1.00	1,600.41	1,590.15	406.16
Ia	94.50	2,366.50	1,269.75	2,063.94	126.70
Iowa	143.60	19.85	1,514.75	2,487.00	339.18
Jackson	110.25		1,078.40	1,683.50	557.90
Jasper	379.75	4,818.25	3,744.70	1,783.61	555.60
Jefferson	150.85	18.25	1,565.65	2,478.25	
Jones	248.50		2,788.45	6,578.91	900.11
Keokuk	180.65	15.05	1,355.05	2,808.14	11.80
Kossuth	141.75		1,978.30	3,396.29	
Kossuth	268.75	12.70	2,521.29	3,568.50	710.25

TABLE NO. 1—PART VIII—Continued

Counties	Fees from county auditor	Fees from county treasurer	Fees from county recorder	Fees from the clerk of the district court	Sheriff's fees from sheriff
Lee	304.50	.75	2,207.10	4,612.79	329.55
Linn	1,003.30	5.30	6,306.20	19,167.17	
Louisa	124.00	17.70	1,165.90	2,579.48	
Lucas	228.75	1.75	1,245.40	2,337.23	85.25
Lyons	111.35	30.00	1,434.65	2,581.59	538.45
Madison	304.21	19.75	1,357.95	3,267.65	61.70
Mahaska	277.39	22.20	2,142.00	5,259.61	60.50
Marion	208.40		2,411.05	5,275.05	
Marshall	256.00	21.75	3,135.40	10,358.33	459.21
Mills	415.00	2.50	1,494.95	3,539.85	498.83
Mitchell	119.85	9.40	1,025.00	2,059.32	213.30
Monona	172.50	69.90	2,132.30	2,221.30	151.20
Monroe	285.50		1,205.95	1,995.33	
Montgomery	153.05	2.00	1,677.40	3,258.33	290.85
Muscatine	159.10	3.15	2,530.25	5,053.37	
O'Brien	167.75	7.00	1,802.20	1,322.45	306.05
Osceola	71.65	8.20	1,105.85	1,075.60	236.65
Page	300.25	1.50	2,670.55	2,255.32	370.25
Palo Alto	118.35	20.25	1,836.30	2,067.84	965.25
Plymouth	105.50	2.75	1,740.20	3,031.10	52.62
Pocahontas	146.25	1.00	2,047.55	3,456.32	541.60
Polk	2,135.25	45.00	26,012.82	33,257.02	11,410.07
Pottawattamie	829.75	283.10	8,149.05	11,278.21	1,551.20
Poweshiek	154.80	.75	2,479.40	2,641.00	
Ringgold	118.00	1,749.75	1,539.45	1,851.00	149.30
Sac	150.24		1,801.76	3,882.53	131.25
Scott	774.37	2.25	6,720.00	35,985.30	
Shelby	113.10	.50	1,494.80	2,710.54	78.15
Sioux	211.00	4,042.50	2,145.60	3,283.37	552.90
Story	341.50		3,546.30	7,233.12	885.05
Tama	156.38		1,877.85	4,217.33	140.95
Taylor	183.40		1,215.75	1,963.55	43.25
Union	162.35	2,841.55	1,541.00	2,627.02	9.00
Van Buren	120.35	13.25	983.50	1,632.47	96.80
Wapello	560.44	9.50	2,745.54	7,123.74	567.05
Warren	301.70	2,815.00	1,721.65	2,697.73	
Washington	167.35	2,968.25	1,665.60	2,838.71	
Wayne	150.95		1,080.85	1,619.88	449.80
Webster	440.37	22.30	5,234.30	8,709.48	1,495.05
Winnebago	108.50		1,241.65	1,734.15	171.40
Winnechick	251.80	22.60	1,090.40	2,564.98	60.10
Woodbury	1,161.75	178.34	12,978.90	15,879.55	4,725.50
Worth	129.75		1,432.80	1,928.21	623.85
Wright	184.40	95.25	5,095.15	4,578.62	792.65
Totals	\$ 24,881.64	\$ 25,872.44	\$224,510.83	\$400,380.35	\$ 47,927.18

TABLE NO. 1

Part IX—County Treasurer's Statement of Receipts and Disbursements for the Year 1925 (Receipts)

Counties	Sheriff's fees from district court	Miscellaneous receipts	Transfers from funds under Code Sec. 388 (Loans)	Transfers from funds under Code Sec. 388 (Loans)	Total receipts
Adair		\$ 15,223.05	\$ 10,000.00	\$ 30,222.15	\$ 1,001,211.21
Adams		1,050.99		19,828.12	735,263.95
Allamakee		140,144.58	19,078.00	57,544.02	1,195,992.49
Appanoose	\$ 1,502.19		15,000.00	73,456.87	1,495,849.15
Audubon		21,841.19		9,449.70	1,009,358.78
Benton		579.48		60,968.05	1,739,830.13
Black Hawk		175,016.23		4,432,808.91	
Boone		69,226.43	27,000.00	55,569.13	2,159,469.49
Bremner	148.62	9,767.07		45,230.95	1,003,999.95
Buchanan		4,340.01	2,800.00	46,576.67	1,138,572.51
Buena Vista	558.97	21,833.09		16,679.45	1,679,457.65
Butler	595.65	74,431.27		37,476.00	1,297,791.01
Calhoun		4,553.45		85,642.29	1,664,600.20
Carroll		15,680.87		112,836.00	1,408,430.00
Cass		5,294.35		68,146.50	1,478,401.40
Cedar		269.61	6,000.00	31,754.16	1,289,536.00
Cerro Gordo	214.40	213,736.22		59,412.89	3,251,560.48
Cherokee		84,072.22		75,280.69	1,029,712.37
Chickasaw		114,041.44		19,067.31	970,171.25
Clarke		6,156.99		19,113.98	603,546.00
Clay		7,162.66		38,063.68	1,262,125.09
Clayton	255.30	71,878.61		51,808.02	1,551,574.18
Clinton		82,577.32	10,000.00	109,407.66	2,879,678.47
Crawford		4,421.64		52,257.07	1,679,348.99
Dallas		78,761.67	13,000.00	55,650.91	1,163,960.77
Davis	465.65	39,282.67	5,000.00	33,769.73	825,202.01
Decatur		5,504.54		37,557.50	610,568.15
Dea Moines		1,094.85		39,264.78	1,345,955.91
Dickinson		56,026.00		40,923.35	3,547,800.15
Dubuque		4,267.71		62,477.76	1,308,761.86
Emmett		3,144.39		1,011,089.24	
Emmett	507.97	4,989.16		26,267.85	1,108,691.00
Payette		89,354.30	14,000.00	106,969.36	1,921,432.54
Floyd		44,796.19		44,149.01	1,563,571.68
Franklin		14,051.15		90,944.52	1,443,984.10
Fremont	238.70	1,969.50		28,861.30	2,215,469.87
Greene	223.90	54,149.29	10,000.00	59,218.69	1,637,078.73
Grundy		65,796.05		1,528,489.68	
Guthrie		208,199.00		18,693.77	1,844,681.55
Hamilton		81,975.28		49,942.59	1,609,254.94
Hancock	319.45	84,874.92		31,630.02	1,671,609.13
Hardin	208.45	42,567.22	14,000.00	105,466.46	1,732,708.25
Harrison		26,508.44		50,041.52	1,660,933.47
Henry	457.00	22,568.68	8,000.00	29,128.83	1,102,588.20
Howard	421.45	8,164.52		39,348.65	830,609.24
Humboldt	336.92	10,057.98		75,023.54	1,258,211.32
Ida		4,467.71	10,000.00	26,129.30	1,143,388.48
Iowa		4,842.16		99,869.09	1,460,655.11
Jackson		8,194.86		28,663.17	1,228,608.30
Jasper		112,415.19		43,526.14	2,589,242.19
Jefferson	1,283.41	37,257.27		48,848.99	1,350,677.06
Johnson		39,718.21		94,223.36	2,258,576.30
Jones	453.55	9,306.14	4,250.00	28,764.54	1,154,206.61
Keokuk		5,541.11		4,174.85	1,368,086.94
Kossuth	708.30	56,367.62		94,436.73	2,458,965.59

TABLE NO. 1—PART IX—Continued

Counties	Sheriff's fees from clerk of the district court	Miscellaneous receipts	Transfers from miscellaneous Code Sec. 888 (Loans)	Transfers from miscellaneous Code Sec. 887 (general business)	Total receipts
Lee		68,346.80		67,400.16	2,216,391.17
Linn	3,018.66	58,833.28		291,089.30	6,789,871.71
Louis		11,404.26		30,676.64	1,170,197.58
Lucas		3,983.82	4,000.00	39,506.17	889,972.37
Lyons		35,837.71	6,000.00	33,096.31	1,160,022.91
Madison		1,371.35		48,488.43	1,081,283.84
Mahaska		58,873.10		52,846.53	2,080,389.07
Marion		4,191.28	8,000.00	39,324.87	1,437,610.00
Marshall		32,413.69		90,883.19	2,457,703.57
Mills		7,707.22	8,800.00	26,296.18	1,006,323.32
Mitchell		58,427.77	10,000.00	35,099.89	1,196,634.20
Monona		986.35		58,008.08	1,453,765.33
Monroe		848.41	15,000.00	36,138.99	910,632.21
Montgomery		3,470.58		30,618.45	1,391,548.75
Muscatine	851.76	54,272.80		53,365.64	1,607,150.18
O'Brien	87.48	59,391.39		35,690.28	1,721,451.55
Oceola		9,731.42		21,089.40	917,307.08
Page		100,739.58		46,678.16	1,685,880.68
Palo Alto		125,765.11		67,268.32	1,546,750.61
Plymouth		5,709.02		120,270.68	1,904,546.93
Pocahontas		55,156.62	20,000.00	96,519.70	1,632,372.61
Polk		448,334.06	10,000.00	324,847.51	14,394,636.73
Pottawattamie		22,583.68		117,630.82	4,405,687.49
Poweshiek	924.80	53,232.57		51,529.59	1,576,071.61
Ringgold	391.26	784.52		12,765.24	983,632.03
Sac		7,264.14	15,000.00	27,430.77	1,517,585.51
Salem		78,015.47		344,034.13	4,116,660.63
Shelby	2,190.45	25,330.01	3,000.00	97,437.88	1,298,378.58
Sioux		7,787.21	20,000.00	28,421.14	1,734,909.37
Story	1,354.00	74,649.13		64,180.00	2,430,816.96
Tama		138,183.35		138,183.35	1,916,188.08
Taylor		100,071.12	15,500.00	36,647.87	1,147,836.11
Union		15,905.69		28,084.03	1,144,044.35
Van Buren	551.89	921.70		15,647.86	793,780.35
Wapello		18,149.75	29,700.00	76,498.10	2,417,752.30
Warren		1,051.73		23,299.89	1,373,415.08
Washington		98,736.97		29,877.17	1,671,018.30
Wayne		9,985.82		27,133.09	969,346.32
Webster		59,179.51		109,044.36	2,062,991.48
Winnebago	550.25	6,187.94		51,767.39	1,088,536.28
Winnesiek	277.30	14,346.65	6,000.00	53,377.16	1,386,914.33
Woodbury		29,052.14		161,216.56	7,367,332.01
Worth		64,167.36		36,847.00	927,163.99
Wright		25,537.28		68,135.23	1,837,449.98
Totals	\$ 19,869.22	\$4,377,650.84	\$356,128.00	\$6,182,282.80	\$ 179,119,308.09

TABLE NO. 2

Part I—County Treasurer's Statement of Receipts and Disbursements for the Year 1926 (Disbursements)

Counties	State treasurer's receipts and night drafts	County auditor's warrants	School fund loans	Drainage bonds redeemed	Interest on drainage bonds
Adair	\$ 81,285.18	\$ 210,114.86	\$ 500.00		\$ 1,422.98
Adams	67,370.29	187,339.94	11,750.00		
Allamakee	87,674.17	263,248.28	800.00		2,584.29
Appanoose	99,428.12	279,918.62	4,725.00	\$ 3,500.00	943.82
Audubon	99,062.45	256,743.01	9,000.00	3,000.00	8,658.75
Benton	151,560.94	254,429.32			
Black Hawk	225,517.34	440,970.43		1,000.00	6,865.00
Boone	127,022.32	468,624.98	34,100.00	60,241.58	
Bremer	101,586.32	222,685.92	9,000.00	1,279.18	
Buchanan	99,605.83	197,007.58		3,000.00	1,380.00
Buena Vista	128,326.28	282,207.04		7,500.00	2,881.32
Butler	109,204.65	291,120.35	1,500.00		
Calhoun	129,545.10	276,812.99		20,493.23	22,632.40
Carroll	156,261.60	331,915.64		600.00	1,024.44
Cass	117,463.28	367,225.12	2,300.00	15,000.00	4,440.00
Cedar	125,359.25	183,179.10			
Cerro Gordo	157,143.84	338,125.25	2,500.00	59,875.46	91,511.55
Cherokee	117,539.90	392,089.65	4,000.00		
Chickasaw	82,640.74	212,964.57	9,500.00		
Clarke	66,059.65	124,280.02	4,400.00		
Clay	102,595.50	250,244.59		82,988.13	46,289.14
Clayton	127,857.41	320,421.89			
Clinton	224,144.55	421,570.25		7,200.00	637.20
Crawford	153,046.00	314,565.00	700.00	4,000.00	1,794.00
Dallas	110,094.60	254,850.02		5,288.71	
Davis	66,296.64	217,691.65		5,500.00	4,196.45
Deaatur	80,977.32	177,137.96	14,450.00	1,300.00	
Delaware	100,558.87	238,576.51			
Des Moines	152,467.25	369,117.71		42,000.00	7,135.95
Dickinson	74,867.38	143,839.35	11,150.00	128,330.00	31,643.45
Dubuque	9,163.69	9,471.07			
Emmet	65,830.53	296,330.16	1,000.00	21,556.00	35,996.22
Essex	141,562.35	333,096.18	2,000.00	10,000.00	5,600.00
Floyd	104,406.68	207,787.88	1,500.00	51,789.86	18,244.50
Franklin	110,306.47	248,790.48	4,700.00	72,619.60	
Fremont	79,348.00	262,153.94		27,583.00	18,940.60
Greene	118,165.64	305,570.87		10,000.00	7,017.00
Grundy	102,294.14	270,590.60	2,500.00	500.00	240.00
Guthrie	95,014.54	339,970.42	3,860.07		3,186.08
Hamilton	115,088.77	274,333.13		44,632.00	17,763.89
Hancock	91,394.05	255,838.45		164,677.84	60,298.98
Hardin	133,065.48	334,794.84		38,265.54	
Harrison	117,405.65	312,835.33	1,800.00	31,754.79	11,030.48
Henry	91,088.86	265,907.48			
Howard	77,468.40	177,093.92		9,625.00	3,800.14
Humboldt	84,028.33	204,151.86		38,828.32	23,492.36
Ia	96,402.15	333,841.31	4,000.00		
Iowa	120,072.22	247,045.55	12,000.00	25,400.00	10,074.00
Jackson	108,881.77	247,505.33			
Jasper	147,346.00	686,655.09	10,475.00		6,004.50
Jefferson	89,597.83	284,812.97			
Johnson	148,143.81	554,218.29	1,800.00		
Jones	105,728.04	251,928.04	2,600.00		
Keokuk	118,948.15	255,366.06			
Kossuth	151,327.10	407,639.40	8,950.00	228,258.00	55,016.56

TABLE NO. 2—PART I—Continued

Counties	State treasurer's receipts (and sight drafts)	County auditor's warrants	School fund loans	Drainage bonds redeemed	Interest on drainage bonds
Lee	178,009.35	233,463.20		26,000.00	21,930.95
Linn	300,851.69	1,552,948.78	1,346.44	2,682.91	1,114.08
Louisa	78,979.47	247,919.11		29,100.00	29,195.33
Lucas	68,233.33	164,818.16	5,600.00		
Lyon	118,980.65	232,456.88	10,000.00		
Madison	106,052.72	186,081.90	3,850.00		
Mahaska	151,081.77	613,322.39		3,600.00	1,277.00
Marion	119,559.07	226,760.28	4,100.00	9,000.00	4,806.25
Marshall	150,277.22	458,362.24	5,450.00	600.00	360.08
Mills	80,628.75	177,382.42	1,500.00	21,100.00	11,507.09
Mitchell	88,853.44	317,161.78	1,800.00	11,196.00	1,465.42
Monona	102,129.73	242,568.35	3,800.00	1,900.00	4,379.49
Monroe	72,734.96	174,081.45	4,625.00	47,679.63	16,426.07
Montgomery	96,021.72	187,210.30	4,600.00		
Muscatine	133,344.07	307,388.96		21,200.00	2,378.95
O'Brien	128,689.18	238,096.87	3,400.00	12,650.00	10,744.00
Oceola	66,487.96	148,058.45	7,760.00	45,117.21	4,738.91
Page	129,581.25	316,843.92		22,080.83	11,369.56
Palo Alto	104,461.11	304,357.85	3,900.00	79,800.00	25,376.03
Plymouth	171,419.46	354,818.77	3,700.00		
Pocahontas	121,649.58	318,907.57	6,000.00	61,700.00	41,856.37
Polk	663,549.98	1,841,803.71		33,500.00	20,571.68
Pottawattamie	298,674.08	734,074.44	10,300.00	64,122.50	30,499.28
Poweshiek	151,017.43	261,235.25	6,594.90	14,700.00	10,000.50
Ringgold	78,164.25	169,612.99	11,100.00	7,800.00	3,030.00
Sac	124,439.03	265,258.92	19,840.75	12,300.00	4,622.00
Scott	942,969.58	1,143,863.67	391.78		
Shelby	119,000.42	255,732.69	1,500.00	31,900.00	9,733.00
Sioux	162,130.37	329,613.38	22,500.00		
Story	150,250.81	378,502.64	3,600.00	19,710.80	9,215.08
Tama	153,000.56	279,212.67	3,800.00	1,189.00	702.37
Taylor	91,189.52	234,468.78	10,200.00		3,582.50
Union	81,324.22	143,124.81	8,100.00		
Van Buren	67,928.47	169,744.44	850.00	3,000.00	736.12
Wapello	133,722.87	497,979.58	2,150.00		2,929.64
Warren	115,989.40	227,966.83	3,750.00	41,500.00	13,526.25
Washington	129,096.78	288,810.27	2,000.00	4,000.00	2,618.25
Wayne	99,542.02	182,092.38	21,500.00		3,331.79
Webster	300,262.25	476,681.19	1,700.00	81,650.00	29,749.95
Winnebago	74,097.97	161,835.16	35,000.00	82,800.00	34,135.69
Winnebush	113,583.39	230,367.09	8,700.00		
Woodbury	437,125.19	746,129.02	14,500.00	17,961.89	10,782.07
Worth	67,646.55	189,733.45	2,600.00	63,245.32	23,696.50
Wright	121,911.56	351,588.24		170,075.00	51,096.24
Totals	\$ 12,638,215.84	\$ 32,167,957.88	\$ 445,503.00	\$ 2,501,711.03	\$ 900,305.58

TABLE NO. 2

Part II—County Treasurer's Statement of Receipts and Disbursements for the Year 1926 (Disbursements)

Counties	County bonds redeemed	Interest on county bonds	Sinking fund	Primary road bonds redeemed	Interest on primary road bonds
Adair	\$ 3,000.00	\$ 4,640.00	\$ 9,549.52		
Adams	7,000.00	5,062.50	6,646.15		
Allamakee	8,000.00	7,348.26	6,628.36		
Appanoose	25,000.00	21,469.60	11,001.07		
Ashtabula		6,903.00	11,104.64		
Benton	101,000.00	12,300.00	18,937.04	\$ 4,000.00	\$ 1,186.67
Black Hawk	3,000.00	29,085.00	35,831.41	65,000.00	71,700.00
Boone	15,000.00	44,107.52	18,814.01		
Bremner	3,500.00	2,450.00	10,644.24		
Buchanan	5,000.00	1,800.00	14,485.76		
Bureau Vista	22,000.00	36,670.00	12,738.18		
Butler	6,000.00	1,825.00	11,196.60		
Calhoun	14,000.00	21,838.00	18,020.85		
Carroll	25,000.00	3,247.22	12,106.37		
Cass	17,000.00	15,622.50	13,882.24		
Cedar	29,000.00	1,300.00	14,652.61		
Cerro Gordo	19,000.00	16,560.00	23,097.02	90,000.00	25,960.80
Cherokee	16,000.00	22,867.50	12,014.07		
Chickasaw	9,000.00	8,100.00	7,281.44		
Clarke	2,000.00	16,256.26	4,798.77		
Clay	33,000.00	23,836.80	11,224.90		
Clayton			15,556.00		
Clinton	19,000.00	17,135.71		100,000.00	65,400.00
Crawford	10,000.00	41,312.50	17,502.32		
Dallas	5,000.00	12,647.50	7,231.31		
Davis	9,000.00	9,945.00	7,458.58		
Deaust	10,000.00	15,080.00	7,402.72		
Delaware	18,000.00	6,823.39	10,633.78	52.67	
Des Moines	7,000.00	1,102.50	14,605.23	22,300.00	1,400.50
Dickinson	15,000.00	17,322.50	9,639.91		
Dubuque					
Emmet	6,000.00	13,947.28	7,155.15		
Payette	8,000.00	13,378.75	16,320.42		
Floyd		16,697.50	12,915.99	74,500.00	23,615.00
Franklin	13,000.00	21,779.00	13,419.47		
Freemont	29,500.00	18,784.67	9,391.58		
Greene	14,000.00	23,613.38	12,414.33		
Grundy	122,000.00	20,548.50	23,945.94		
Guthrie	13,000.00	15,300.00	9,429.19		
Hamilton		15,000.00	15,029.79		
Hancock		7,062.50	15,123.79		
Hardin	25,000.00	22,131.25	17,635.96		
Harrison	7,500.00	7,758.75	15,023.14		
Henry	12,000.00	6,775.00	11,565.49		
Howard	5,000.00	1,958.75	3,679.20		
Humboldt		8,428.75	13,180.82		
Iowa		11,918.75	9,399.48		
Ida	10,000.00	19,625.00	13,259.54		
Jackson	8,000.00	7,525.00	13,702.97		
Jasper	17,000.00	27,287.50	23,609.65		
Jefferson		6,885.00	10,669.83		
Johnson	5,000.00	9,456.50	18,845.67		
Jones		3,500.00	10,156.54		
Keokuk	67,000.00	4,522.50			
Kossuth	21,000.00	27,716.95	26,625.64		

TABLE NO. 2—PART II—Continued

Counties	County bonds redeemed	Interest on county bonds	Sinking fund	Primary road bonds redeemed	Interest on primary road bonds
Lee	10,000.00	11,814.41	15,530.40		
Linn	35,000.00	65,507.04		10,000.00	36,225.50
Louisa	11,400.00	2,066.25			
Lucas	10,000.00	17,635.75	8,661.34		
Lyon		5,700.00	13,968.08		
Madison	4,000.00	6,650.00	10,309.72		
Mahaska	16,500.00	14,897.50	15,545.76	94,500.00	6,446.54
Marion	15,000.00	25,820.00	10,863.48		
Marshall	2,000.00	44,025.75	16,129.78		40,000.00
Mills	71,000.00	14,149.58	9,545.83		
Mitchell	58,000.00	14,711.36	8,885.14		
Monona	6,000.00	1,500.00	12,654.06		
Monroe	10,000.00	11,355.75	8,899.70		
Montgomery	15,000.00	22,390.00	11,385.71		
Muscatine	10,000.00	6,812.50	11,515.00		
O'Brien	54,000.00	11,616.26	18,560.41		
Oceola	2,000.00	10,425.00	8,224.39		
Page	22,000.00	36,620.00	12,957.00		
Palo Alto	16,500.00	20,679.08		4,000.00	337.52
Plymouth			19,331.40		
Pocahontas	47,000.00	51,647.50	12,237.65		
Polk	133,000.00	165,905.75	89,270.05	494,500.00	117,875.75
Pottawattamie	70,500.00	58,246.15			
Poweshiek	10,000.00	11,845.00	12,815.77		
Ringgold	10,000.00	10,496.29	9,448.73		
Sac	15,000.00	10,645.00	14,132.03		
Scott	288,000.00	171,648.75	39,693.75		
Shelby	10,000.00	6,430.00	13,768.73		
Sioux			19,667.48		
Story	14,000.00	20,407.50			
Tama	5,000.00	10,997.50	19,650.40		
Taylor	7,000.00	4,130.00	10,335.03		
Union	12,000.00	7,577.50	11,448.04		
Van Buren	13,000.00	9,927.50	7,933.94		
Wapello	36,000.00	35,976.52	16,551.24		
Warren	8,000.00	2,973.25	13,491.58		
Washington	35,000.00	6,424.50	15,507.72		
Wayne	10,000.00	2,315.00	8,718.19		
Webster	9,500.00	20,989.68			
Winnebago	2,000.00	15,777.50	8,809.68		
Winnesiek	65,000.00	7,080.00	11,472.25		
Woodbury	92,000.00	45,035.00	42,515.87	275,000.00	103,116.40
Worth	2,000.00	1,756.71			
Wright	24,000.00	25,872.50	16,154.02		
Totals	\$2,008,590.00	\$1,781,537.58	\$1,290,704.83	\$1,224,852.67	\$ 565,979.21

TABLE NO. 2

Part III—County Treasurer's Statement of Receipts and Disbursements for the Year 1926 (Disbursements)

Counties	Primary road bonds redeemed	Interest on primary road certificates	Secondary road certificates redeemed	Interest on secondary road certificates	City specials (favoring sewer, etc. certificates and bonds)
Adair					\$ 19,143.70
Adams					1,396.59
Allamakee	\$ 75,000.00	\$ 2,843.95			36,922.73
Appanoose					10,448.41
Audubon	30,000.00	375.00			2,880.15
Benton					1,126.88
Black Hawk	9,618.77	5,967.91			535,283.72
Boone	25,000.00	561.50		\$2,537.92	69,001.15
Bremser					24,667.58
Buchanan					7,242.86
Buena Vista					48,283.53
Butler	65,000.00	2,135.35			41,793.64
Calhoun					98,129.16
Carroll	17,354.17				59,072.78
Cass	60,000.00	2,813.50			56,765.23
Cedar					
Cerro Gordo	28,381.49	2,479.02	\$ 1,650.00	220.77	55,743.35
Cherokee	50,000.00	1,742.61			44,806.51
Chickasaw	70,000.00	2,033.53			18,214.50
Clarke					131.96
Clay					20,977.50
Clayton	60,000.00	1,835.54			30,433.65
Clinton	19,000.00	6,769.75			117,894.56
Crawford					30,000.00
Dallas	30,000.00	285.40	107.43		10,518.57
Davis	35,000.00	770.17			
Decatur					16,720.07
Delaware					544.50
Des Moines	6,500.00	83.32			73,163.84
Dickinson					106,644.08
Dubuque					
Emmet			5,121.90	443.82	58,535.28
Fayette	58,000.00	1,520.83			46,549.25
Floyd	14,410.00	2,032.95			56,835.98
Franklin					
Fremont					39,475.04
Greene	17,635.40	4,886.57			50,606.91
Grundy	66,000.00	2,042.72			41,899.70
Guthrie	115,000.00	8,127.13			27,362.67
Hamilton	84,000.00	3,338.96			20,000.00
Hancock	12,300.00	3,127.58			58,228.34
Hardin	35,000.00	929.12			36,092.83
Harrison	713.58				20,880.50
Henry					32,017.85
Howard	30,000.00	475.00			7,284.67
Humboldt					20,883.37
Ida	30,000.00	637.50			70,170.87
Iowa					35,270.84
Jackson					17,785.86
Jasper	90,000.00	2,525.00			115,806.15
Jefferson					962.81
Johnson	20,000.00	200.00			94,916.30
Jones					15,006.01
Keokuk					8,562.42
Kossuth	10,000.00	14,201.78	237.65	136.50	20,833.73

TABLE NO. 2—PART III—Continued

Counties	Primary road certificates redeemed	Interest on primary road certificates	Secondary road certificates redeemed	Interest on secondary road certificates	City specials (over certificates and bonds)
Lee	35,000.00	1,181.39			31,977.71
Lincoln			3,500.00	762.59	211,117.78
Louis					32,340.50
Lucas					21,461.45
Lyon					40,760.29
Madison					48.68
Mahaska					31,588.45
Marion	16,819.32	1,908.75			68,562.66
Marshall					136,827.88
Mills					8,961.68
Mitchell	43,000.00	2,169.17			33,541.32
Monona					37,790.89
Monroe					16,124.86
Montgomery					57,515.13
Muscataine	30,000.00	1,012.50			64,601.45
O'Brien	8,000.00	4,058.40			104,427.30
Osceola					59,962.29
Page	33,000.00	3,180.19			32,055.05
Palo Alto	96,000.00	2,439.17			90,061.51
Plymouth	35,000.00	854.22			62,129.74
Pocahontas					55,257.07
Polk	68,823.00	4,943.07			55,977.61
Pottawattamie	35,000.00	3,725.00			1,272,178.13
Poweshiek	40,000.00	1,425.00			248,830.19
Ringgold	18,000.00	412.50			34,042.31
Sac					1,545.75
Scott	17,000.00	3,600.00			22,371.67
Shellsburg	20,000.00	375.00			44,454.21
Sioux	2,472.50	640.00			3,868.50
Story	37,000.00	2,741.06			107,696.24
Tama					21,719.81
Taylor	96,000.00	1,147.66			43,327.50
Union	15,000.00	212.50			42,950.16
Van Buren					91,196.34
Wapello					27,125.44
Warren	45,000.00	1,770.83			21,372.04
Washington	153,000.00	6,363.50			152,026.24
Wayne	20,000.00	1,360.00			3,189.75
Webster					200.00
Winnebago	12,000.00	200.00			8,802.50
Winneshek	23,000.00	8,802.50			2,550.62
Woodbury	15,000.00	212.50			45,399.68
Worth					
Wright					
Totals	\$2,094,925.23	\$132,476.66	\$ 10,616.98	\$3,819.00	\$ 6,040,270.15

TABLE NO. 2

Part IV—County Treasurer's Statement of Receipts and Disbursements for the Year 1926 (Disbursements)

Counties	Orders on county treasurer by presidents of cities and towns	Orders on county treasurer by presidents of school districts	Township clerks' receipts	Sight drafts for automobile licenses
Adair	\$ 40,718.10	\$ 306,114.75	\$ 44,741.00	\$ 44,166.99
Adams	21,014.98	197,900.63	46,125.54	31,692.30
Adamsake	56,505.11	229,873.66	55,719.11	44,353.37
Appanoose	119,244.95	372,282.73	52,219.60	63,746.90
Audubon	52,491.78	229,822.29	37,429.29	42,650.49
Benton	90,061.51	461,269.64	59,278.00	81,271.80
Black Hawk	62,129.74	1,305.02	219,741.53	
Boone	144,400.86	540,461.11	108,228.10	90,053.41
Bremer	83,300.82	256,173.36	65,336.71	64,746.07
Buchanan	54,750.12	359,444.90	69,004.71	89,885.24
Buena Vista	101,813.87	516,385.07	85,290.72	77,021.61
Butler	54,964.44	236,318.10	68,539.27	60,471.38
Calhoun	108,783.33	301,690.09	66,478.55	66,837.17
Carroll	65,657.80	334,332.62	76,818.87	76,577.02
Cass	68,797.01	324,457.20	66,644.19	70,821.02
Cedar	34,088.60	209,126.55	80,697.33	62,943.38
Cerro Gordo	284,765.02	701,838.90	86,747.08	132,459.33
Cherokee	77,180.32	439,380.65	60,730.48	73,466.32
Chickasaw	39,574.17	205,792.82	57,740.89	46,374.10
Clarke	20,012.80	168,296.88	48,836.75	29,864.10
Clay	49,121.69	311,096.67	79,164.81	66,156.13
Clayton	72,970.13	415,758.51	86,449.30	82,347.98
Cedar	314,568.50	744,565.67	80,076.14	146,168.46
Crawford	182,963.77	417,653.44	99,137.34	69,507.05
Dallas	62,535.06	271,694.46	14,293.99	45,702.89
Davis	25,950.31	187,686.22	48,800.43	35,272.74
Decatur	40,777.28	231,134.01	53,708.57	36,718.27
Delaware	80,325.45	335,748.34	67,867.42	57,397.80
Des Moines	322,943.72	679,571.68	48,813.62	119,090.19
Dickinson	252,878.74	63,569.25		38,476.12
Dubuque	139,617.14			
Emmet	47,647.81	276,598.97	51,398.42	46,194.70
Fayette	115,277.39	541,274.00	87,521.20	66,788.84
Floyd	119,766.58	357,879.30	79,940.92	65,316.04
Franklin	61,329.55	306,386.79	77,864.58	58,543.03
Fremont	332,015.27	59,924.05	47,592.30	
Greene	65,484.30	408,622.12	101,281.21	57,584.72
Grundy	68,068.07	337,899.03	58,025.06	66,700.78
Guthrie	57,273.42	338,563.47	71,507.04	55,685.47
Hamilton	68,163.65	413,163.82	75,304.84	74,281.79
Hancock	69,077.18	379,119.39	82,741.67	50,346.16
Hardin	108,567.50	405,368.03	74,928.90	82,779.34
Harrison	164,284.96	454,621.25	83,968.40	71,136.76
Henry	65,372.55	300,670.53	47,749.81	55,340.44
Howard	42,925.97	392,144.10	49,029.66	41,624.16
Humboldt	42,679.29	303,497.97	66,875.57	47,925.08
Ida	62,962.03	286,037.50	51,578.90	47,553.99
Iowa	61,464.90	297,592.70	69,180.60	60,156.32
Jackson	62,492.81	269,279.69	71,402.98	57,975.44
Jasper	195,109.94	696,697.92	110,125.23	107,082.22
Jefferson	59,446.82	297,998.33	64,344.21	60,583.39
Johnson	306,102.71	440,241.37	91,674.44	107,387.14
Jones	70,080.56	334,309.61	65,612.78	58,196.78
Keeokuk	79,069.70	334,235.50	75,582.92	60,653.40
Kossuth	78,635.30	474,133.81	142,666.89	91,859.28

TABLE NO. 2—PART IV—Continued

Counties	Orders on county treasurer by mayors of cities and towns	Orders on county treasurer by presidents of school districts	Township clerks' receipts	Sight drafts for automobile licenses
Lee	329,630.81	616,801.25	47,474.10	113,368.60
Linn	733,775.20	1,634,816.61	103,010.11	285,179.59
Louis	30,512.43	310,181.19	54,324.49	34,942.55
Lucas	43,874.13	242,489.90	45,588.33	41,790.36
Lyon	71,958.33	292,784.40	57,324.22	54,526.96
Madison	44,926.46	325,150.05	71,207.09	49,876.74
Mahaska	141,801.68	449,589.05	73,279.21	82,144.89
Marion	92,377.31	406,648.52	59,989.71	75,788.84
Marshall	172,614.43	745,307.72	77,917.72	116,132.55
Mills	42,092.89	256,608.14	55,225.83	46,792.34
Mitchell	60,601.51	248,231.87	52,924.55	51,524.08
Monona	67,384.17	432,216.02	75,023.86	52,642.76
Monroe	58,978.41	225,255.49	45,238.96	45,064.71
Montgomery	98,852.71	313,151.30	44,545.11	69,435.29
Muscatine	203,823.45	436,384.92	51,577.20	96,490.50
O'Brien	94,300.00	422,976.72	70,700.11	72,498.86
Oscola	34,659.02	205,118.90	54,256.54	35,438.35
Page	124,681.90	433,029.65	69,473.06	81,674.89
Palo Alto	48,329.45	332,207.97	69,398.03	63,437.17
Plymouth	77,588.60	436,086.26	95,701.43	98,997.56
Pocahontas	78,988.24	329,328.83	87,791.13	60,732.43
Polk	2,812,867.38	3,687,969.16	116,667.25	505,180.51
Pottawattamie	550,467.54	1,267,842.38	131,160.91	208,922.54
Wapeshiek	111,069.17	410,446.81	99,408.73	63,321.55
Ringold	30,223.73	224,414.74	47,668.17	32,832.91
Sac	203,415.28	342,973.73	85,825.48	73,318.92
Scott	94,257.00	1,329,199.50	59,642.21	58,215.86
Shelby	63,739.59	297,605.54	80,335.71	94,219.59
Sioux	189,094.39	452,504.04	59,083.90	106,734.47
Story	300,520.83	762,598.91	86,625.80	83,812.61
Tama	108,241.06	505,469.78	102,674.26	45,526.68
Taylor	50,210.41	229,639.03	45,760.70	51,572.05
Union	72,418.41	319,986.41	44,989.16	102,825.55
Van Buren	21,083.36	229,724.30	38,492.81	55,649.50
Wapello	279,879.62	675,792.14	74,071.02	65,008.16
Warren	51,692.38	359,016.16	81,466.52	30,566.67
Washington	117,678.16	379,347.11	110,902.40	142,294.31
Wayne	52,882.95	284,773.56	59,448.72	65,872.03
Webster	324,608.49	737,650.92	39,448.72	329,075.75
Winnebago	46,449.12	253,979.69	48,370.88	30,281.61
Winnebush	51,413.22	254,465.05	92,533.91	74,972.00
Woodbury	1,126,534.25	2,091,439.43		
Worth	22,241.31	268,347.77		
Wright	91,971.18	408,684.99		
Totals	\$15,072,148.02	\$45,279,001.67	\$6,914,913.22	\$ 7,710,439.67

TABLE NO. 2

Part V—County Treasurer's Statement of Receipts and Disbursements for the Year 1926 (Disbursements)

Counties	Miscellaneous payments	Transfer to funds under code Sec. 388, (Loans)	Transfer to funds under code Sec. 387 and general business	Balance on hand Jan. 1, 1927	Total disbursements
Adair	\$ 17,010.83	\$ 10,000.00	\$ 30,322.15	\$ 178,481.18	\$ 1,001,211.22
Adams	2,622.32			19,828.12	733,263.96
Allamakee	967.94	19,078.00	57,244.02	238,532.14	1,192,029.40
Appanoose	10.23	15,000.00	72,646.57	343,169.98	1,405,849.18
Audubon	2,371.17		9,449.70	227,387.08	1,030,358.78
Benton	1.26		60,068.05	309,734.02	1,739,896.13
Black Hawk	123,731.12		187,064.70	478,091.80	4,432,603.61
Boone	13,542.56	27,000.00	38,382.17	38,382.17	5,159,469.49
Bremer	130.37		45,220.05	183,309.31	1,063,969.98
Buchanan		2,800.00	46,576.67	138,572.51	1,138,572.51
Buena Vista	25,186.28		96,239.45	242,923.41	1,675,457.65
Butler	17.85		253,243.51	1,297,791.01	
Cahoon	101.68		85,649.29	1,064,695.20	
Carroll			112,836.00	144,235.31	1,408,439.06
Cass	1,779.40		307,294.15	1,478,401.40	
Cedar	2,911.50	6,000.00	31,754.16	327,714.02	1,289,836.60
Cerro Gordo	78,621.58		80,412.59	609,722.54	3,251,569.48
Cherokee	34.98		78,399.69	1,520,743.57	
Chickasaw	2,200.00		19,937.31	176,847.38	970,171.23
Clarke	2,457.00		19,113.98	98,937.83	605,546.00
Clay	9,632.31		38,663.68	237,212.05	1,362,125.99
Clayton	151.00		31,803.02	298,009.35	1,533,574.18
Clinton	162.50	10,000.00	109,497.66	475,692.81	2,878,678.47
Crawford	1,049.94		12,857.07	358,389.43	1,679,345.40
Dallas	114.48	12,000.00	58,650.01	1,163,960.77	
Davis	229.70	5,000.00	33,769.73	134,505.51	825,202.91
Deaerut	16,352.37		167,257.60	167,257.70	916,965.15
Delaware	205.10		39,964.73	286,749.67	1,243,296.94
Des Moines	12,313.22		46,825.35	436,806.65	2,747,800.13
Dickinson	3,482.40		312,370.88	1,336,761.86	
Dubuque			852,837.34	1,011,060.24	
Emmet	863.82		26,267.85	294,964.27	1,168,691.60
Fayette		14,000.00	108,869.36	308,865.05	1,921,421.54
Floyd	2,928.75		44,149.01	366,125.63	1,592,571.68
Franklin			90,944.62	264,236.61	1,443,934.10
Fremont	966.80		28,561.30	312,817.73	1,215,460.87
Greene	45,477.59	10,000.00	306,672.02	1,667,078.75	
Grundy			71,111.41	264,334.18	1,503,489.08
Guthrie			18,869.77	173,868.58	1,344,681.55
Hamilton	\$ 196.00		49,942.59	455,992.52	1,699,254.94
Hancock	1,804.26		31,630.02	297,874.92	1,671,669.13
Hardin	153.90	14,000.00	105,456.46	328,678.51	1,752,708.29
Harrison			50,041.33	300,515.49	1,050,933.47
Henry	342.65	8,000.00	30,128.82	175,429.04	1,192,288.30
Howard	12,221.55		90,348.65	145,973.27	899,693.24
Humboldt			76,023.54	325,219.26	1,298,211.32
Ida	547.11	10,000.00	192,307.69	1,143,388.48	
Iowa	576.57		99,809.00	268,339.17	1,460,655.11
Jackson	1,637.43		28,063.17	344,345.86	1,228,698.30
Jasper	\$ 939.33		45,526.14	425,982.46	2,586,242.19
Jefferson	319.38		48,848.99	335,788.10	1,850,677.66
Johnson	7,075.00		455,796.45	2,258,376.20	
Jones		4,250.00	28,764.54	290,747.92	1,154,209.61
Keokuk	1,388.89		44,174.82	213,568.98	1,263,088.94
Kossuth	366.96		94,496.73	508,583.81	2,458,969.59

REPORT OF AUDITOR OF STATE

TABLE NO. 2—PART V—Continued

Counties	Miscellaneous payments	Transfer to funds under code Sec. 388, (Loans)	Transfer to funds under code Sec. 387 and general business	Balance on hand Jan. 1, 1927	Total disbursements
Lee	25,281.06		67,400.10	335,523.31	5,216,591.17
Lincoln	12,930.20		291,090.50	1,127,048.52	6,399,871.71
Louisiana	2,983.84		30,676.64	265,845.28	1,170,197.58
Loose	275.73	4,000.00	39,506.17	176,339.72	589,972.37
Lyon	6,338.62	6,000.00	33,096.51	215,328.17	1,160,022.91
Madison	14,711.42		48,468.43	170,290.14	1,081,382.84
Madison			32,846.53	334,142.45	1,085,509.07
Madison			39,334.87	271,635.40	1,437,610.90
Marion	6,077.06		90,883.19	342,374.87	2,457,703.57
Marshall	11,809.29	8,800.00	26,296.18	162,908.77	1,006,333.22
Mills		10,000.00	35,999.89	157,235.83	1,196,634.30
Mitchell	10,518.35		28,000.08	225,748.28	1,433,765.35
Monona	2.00		36,198.90	158,164.93	916,633.21
Monroe	1.50	15,000.00	30,618.45	245,671.58	1,191,548.75
Montgomery	7,598.08		23,365.64	262,292.03	1,067,160.18
Muscatine	296.88		35,600.28	396,940.39	1,721,451.55
O'Brien	2,789.64		31,080.40	191,067.76	917,667.02
Oceola	2.01		46,076.16	397,740.29	1,085,880.68
Page	732.35		67,308.32	291,364.11	1,546,750.61
Palo Alto	665.34		130,270.08	434,966.04	1,034,546.38
Pocahontas	662.73	30,000.00	36,519.70	309,275.27	1,632,272.61
Polk	63,821.62	10,000.00	324,847.51	2,029,581.83	11,294,636.78
Pottawattamie	1,876.38		117,000.82	665,168.33	4,463,687.49
Poweshiek	1,749.00		11,530.50	315,208.51	1,576,071.01
Ringgold	1,749.00		12,705.24	309,926.38	983,652.93
Sac	10,041.74	15,000.00	27,430.77	291,833.11	1,517,585.51
Scott	1,050.50		344,034.13	258,615.19	4,116,509.63
Shelby		3,000.00	57,457.88	196,013.95	1,208,878.58
Sioux	3,339.10	30,000.00	38,421.14	308,561.58	1,734,599.37
Story			64,186.00	451,418.67	2,430,816.96
Tama	10,127.79		128,183.35	472,270.83	1,916,188.08
Taylor	408.54	15,500.00	26,647.87	191,081.86	1,147,836.11
Union	2,336.50		38,684.03	226,569.54	1,144,044.35
Van Buren	325.71		15,647.36	782,780.85	1,782,780.85
Wapello	8,132.85	39,700.00	76,498.10	370,472.24	2,417,769.20
Warren	2,955.58		23,200.89	314,311.48	1,379,415.08
Washington	1,238.06		39,877.17	359,588.87	1,671,018.89
Wayne	.02		27,123.00	175,288.04	869,346.52
Webster			109,044.93	628,534.30	3,062,921.48
Winnebago			51,767.39	213,968.97	1,088,536.28
Winnebago		6,000.00	33,377.18	255,794.07	1,288,914.33
Woodbury	3,800.37		161,216.56	1,080,021.00	7,267,352.61
Worth	18.66		36,847.09	165,010.66	927,163.90
Wright	746.21		68,115.29	399,136.66	1,827,449.98
Totals	\$628,361.67	\$336,128.00	\$6,183,282.80	\$33,229,307.84	\$173,119,308.09

COUNTY AUDITING DEPARTMENT

TABLE NO. 3

Part I—Board of Supervisors: Per Diem, Mileage and Expense of Office and Total Cost for the Year 1926

Counties	Number of members	Regular meetings, per diem	Committee work, per diem	Drainage work, per diem	Total per diem	Regular meetings mileage
Adair	3	\$ 515.00	\$ 1,669.00		\$ 2,175.00	\$ 85.00
Adams	3	675.00	225.00		1,500.00	144.00
Albany	3	622.50	2,201.50	335.00	3,159.00	135.00
Appanoose	3	630.00	2,425.00		4,105.00	65.20
Audubon	3	380.00	2,110.00		2,490.00	98.40
Benton	3	1,085.00	1,665.00		3,000.00	301.40
Black Hawk	7	1,835.00	5,237.50	77.50	7,150.00	549.00
Boone	3	635.00	3,827.50	222.50	4,515.00	270.80
Bremer	3	527.50	3,075.50		2,600.00	169.00
Buchanan	5	1,095.00	3,275.00		4,370.00	221.50
Buena Vista	5	730.00	1,125.00	140.00	1,995.00	433.30
Butler	3	575.00	3,640.00		4,215.00	292.60
Calhoun	3	600.00	3,665.00	5.00	4,270.00	347.60
Carroll	3	890.00	2,760.00	77.50	3,727.50	449.40
Cass	5	657.50	2,618.66	137.50	3,443.66	276.80
Cedar	3	783.70	1,082.00		1,865.70	416.10
Cerro Gordo	3	545.00	3,187.00	125.00	3,857.00	191.70
Cherokee	5	915.00	2,810.00		3,761.00	447.30
Chickasaw	3	630.00	3,863.00		4,515.00	210.80
Clarke	3	460.00	735.00		1,255.00	193.30
Clay	5	717.50	1,322.50		2,040.00	303.30
Clayton	3	730.00	2,126.50		2,846.50	170.30
Clinton	3	733.00	3,429.00		4,164.00	746.50
Crawford	3	845.00	5,279.00	37.50	6,161.50	570.50
Dallas	3	460.00	3,355.00	70.00	3,785.00	301.50
Davis	3	590.00	2,000.00	25.00	2,615.00	71.20
Decatur	3	610.00	500.00		1,110.00	96.70
Delaware	3	615.00	2,190.00		2,805.00	277.20
Des Moines	3	520.00	3,006.00		4,135.00	294.00
Dickinson	3	435.00	1,925.00	130.00	2,490.00	426.30
Dubuque	3	820.00	2,545.00		4,365.00	193.10
Emmet	3	967.50	1,127.50	240.00	2,275.00	359.50
Fayette	3	1,120.00	2,067.50		3,177.50	312.50
Floyd	3	770.00	1,259.00	36.00	2,065.00	287.20
Franklin	3	900.00	1,700.00	700.00	2,300.00	476.00
Fremont	3	765.00	1,282.50	830.00	2,917.50	280.30
Greene	3	770.00	1,237.50	169.00	2,176.50	186.20
Grundy	7	1,690.00	1,630.00		2,690.00	460.00
Guthrie	3	575.00	1,690.00		2,265.00	225.70
Hamilton	3	397.50	2,592.50	175.00	3,175.00	108.00
Hancock	3	497.50	1,948.75	606.25	3,142.50	365.50
Hardin	3	410.00	1,837.50	160.00	2,407.50	321.60
Harrison	3	675.00	1,322.50	446.50	2,444.00	308.60
Henry	3	440.00	3,887.50		3,827.50	22.80
Howard	3	677.50	1,550.00		2,227.50	208.50
Humboldt	3	1,385.00	1,135.00		2,490.00	460.80
Ia	2	660.00	1,520.00		2,010.00	267.00
Iowa	3	390.00	2,554.50		3,144.50	326.80
Jackson	3	1,067.50	3,067.50	145.00	4,290.00	332.40
Jasper	3	665.00	3,855.00	30.00	4,550.00	222.20
Jefferson	3	555.00	925.00	205.00	1,685.00	181.20
Johnson	3	1,095.00	3,656.00		4,850.00	420.50
Jones	3	870.00	1,997.50		2,867.50	290.85
Keokuk	3	575.00	840.00		1,415.00	132.00
Kossuth	3	734.70	4,109.50	725.50	5,569.70	377.30

REPORT OF AUDITOR OF STATE

TABLE NO. 3—PART I—Continued

Counties	Number of members	Regular meetings, per diem	Committee work, per diem	Drainage work, per diem	Total per diem	Regular meetings mileage
Lee	3	730.00	8,550.00	125.00	4,405.00	395.50
Lincoln	3	1,125.00	3,810.00	—	4,485.00	679.10
Louisiana	3	500.00	990.80	250.00	1,836.80	233.00
Lucas	3	322.50	1,219.00	—	1,541.50	123.10
Lyon	3	630.00	1,594.50	—	2,224.50	301.20
Madison	3	835.00	2,232.50	—	3,067.50	152.00
Mahaska	3	592.50	2,280.00	175.00	3,047.50	147.20
Marion	3	835.00	1,535.00	—	2,070.00	140.50
Marshall	3	665.00	1,257.50	—	1,922.50	313.60
Mills	3	765.00	1,064.50	50.00	1,899.50	144.45
Mitchell	3	635.00	2,990.00	100.00	4,621.00	395.20
Monroe	3	750.00	1,810.00	200.00	2,830.00	294.30
Montgomery	3	725.00	1,725.00	—	2,500.00	150.80
Muscatine	3	490.00	1,500.00	170.00	2,160.00	74.40
Muscatine	3	865.00	1,020.00	285.00	2,170.00	316.80
O'Brien	3	1,190.00	1,875.00	—	3,065.00	306.00
Osceola	3	597.50	690.50	27.50	1,321.50	266.20
Page	3	650.00	1,227.50	7.50	1,885.00	202.50
Palo Alto	3	940.00	3,860.00	370.00	5,170.00	488.00
Plymouth	3	1,020.00	3,335.40	—	4,355.40	414.20
Pocahontas	3	1,135.00	3,785.00	200.00	5,200.00	725.00
Polk	3	1,205.00	6,050.00	—	7,255.00	450.50
Portawattamie	3	1,130.00	3,772.32	347.50	5,250.00	334.40
Pottawattamie	3	630.23	3,300.00	—	3,930.23	309.05
Ringgold	3	492.50	1,459.50	—	1,952.00	78.24
Sac	3	525.00	2,630.00	30.00	3,185.00	321.50
Scott	3	1,245.00	5,800.00	—	7,045.00	449.40
Shelby	3	490.00	3,065.00	5.00	3,560.00	335.00
Sioux	3	905.00	4,143.50	—	5,108.50	512.00
Story	3	748.75	2,158.75	125.75	3,061.25	241.70
Tama	3	1,625.00	4,540.00	25.00	6,190.00	575.20
Taylor	3	425.00	2,140.00	—	2,565.00	128.00
Union	3	895.00	1,345.00	—	2,240.00	245.60
Van Buren	3	455.00	1,102.50	—	1,557.50	170.00
Wapello	3	590.00	2,952.50	80.00	3,642.50	179.60
Warren	3	210.00	2,747.50	19.00	3,967.50	165.80
Washington	3	582.30	2,041.60	—	2,624.10	81.20
Wayne	3	490.00	1,055.00	—	1,545.00	127.25
Weber	3	1,225.00	2,227.00	440.00	3,892.00	285.60
Winnebago	3	595.00	1,352.50	137.50	1,985.00	164.20
Winnebago	3	1,310.00	2,020.00	—	3,330.00	317.55
Woodbury	3	1,505.00	5,100.00	175.00	6,780.00	2,073.00
Worth	3	385.00	2,375.00	100.00	2,920.00	143.50
Wright	3	1,255.00	1,780.00	617.50	3,652.50	423.80
Totals		\$ 76,548.68	\$ 237,642.08	\$ 10,955.00	\$ 324,845.76	\$ 29,901.99

COUNTY AUDITING DEPARTMENT

TABLE NO. 3

Part II—Board of Supervisors: Per Diem, Mileage and Expense of Office and Total Cost for the Year 1936

Counties	Committee work mileage	Drainage work mileage	Total mileage	Total per diem and mileage	Miscellaneous expense	Grand total cost of office
Adair	\$ 800.30		\$ 915.00	\$ 3,000.00	\$ 2.80	\$ 3,002.80
Adams	150.80	\$ 115.70	411.10	1,901.10		1,901.10
Allamakee	1,744.25	66.80	1,811.05	5,805.65	16.05	5,911.70
Appanoose	1,526.70		1,591.90	5,696.90		5,696.90
Archibut	1,442.00		1,540.40	4,000.40	4.40	4,004.80
Benton	2,262.00		3,164.40	6,764.40		6,764.40
Black Hawk	3,378.90	68.10	3,447.00	11,161.00	16.05	11,177.05
Boone	3,482.65	124.10	3,606.75	8,303.65	63.70	8,427.35
Bremer	1,143.25		1,313.25	3,913.25	.60	3,913.85
Buchanan	1,910.40		2,131.00	6,501.00		6,501.00
Buena Vista	731.20	131.00	1,286.40	3,281.40	15.75	3,297.15
Butler	2,223.00		2,526.20	6,741.20	108.85	6,850.05
Calhoun	2,383.60	7.50	2,391.10	7,266.50		7,266.50
Carroll	2,455.65	112.20	3,010.25	6,740.75	48.77	6,789.52
Cass	1,437.80	81.30	1,795.00	5,230.56		5,230.56
Cedar	886.50		1,202.60	3,168.30	36.51	3,194.81
Cerro Gordo	1,814.60	60.00	2,067.20	5,934.20	2.35	5,936.55
Cherokee	1,906.85		2,444.65	6,830.05	26.12	6,856.17
Chickasaw	1,841.10		2,051.00	6,560.50	66.85	6,627.35
Clarke	528.40		721.60	1,976.60		1,976.60
Clay	978.20		1,271.60	3,411.60	4.40	3,416.00
Clayton	2,125.86		2,506.16	5,152.66	98.20	5,250.86
Clinton	2,405.90		4,132.40	8,516.40	8.10	8,524.50
Crawford	4,076.80	12.40	4,361.00	10,526.50	149.32	10,675.82
Dallas	1,284.30	41.00	1,596.80	4,233.80	100.05	4,333.85
Davis	845.10	8.00	924.90	3,639.90		3,639.90
Deaatur	192.40		289.10	1,399.10		1,399.10
Delaware	2,789.80		3,067.00	5,872.00		5,872.00
Des Moines	1,301.80	176.10	1,658.90	5,798.90		5,798.90
Dickinson	1,234.63	71.00	1,450.85	3,943.85		3,943.85
Dubuque	2,958.40		3,150.50	7,515.50		7,515.50
Emmet	397.20	197.00	594.20	3,168.70	213.70	3,382.40
Fayette	1,374.40		1,887.30	5,064.80	218.90	5,283.70
Floyd	612.50	31.60	920.90	2,989.90	14.00	3,003.90
Franklin	1,602.20	725.00	2,864.10	6,167.10	27.60	6,194.70
Fremont	1,805.45	560.45	2,106.20	5,023.70	15.45	5,039.15
Greene	955.30	184.20	1,325.80	3,502.30		3,502.30
Grundy	700.50		1,210.20	3,800.20		3,800.20
Guthrie	1,375.40		1,450.10	3,764.10		3,764.10
Hamilton	1,420.00	159.35	1,688.25	4,063.25	36.70	4,099.95
Hancock	1,486.10	614.95	2,466.55	5,009.05	71.17	5,080.22
Hardin	1,322.10	145.50	1,999.20	4,406.70	.30	4,407.00
Harrison	1,188.80	317.10	1,814.50	4,258.50	104.32	4,362.82
Henry	1,899.80		1,392.60	5,529.10		5,529.10
Howard	904.40		1,112.90	3,549.40		3,549.40
Humboldt	645.30		1,043.60	3,463.60	14.10	3,477.70
Ida	946.60		1,313.60	3,323.60		3,323.60
Iowa	1,518.00		1,775.70	4,980.20		4,980.20
Jackson	2,318.75	153.70	2,804.85	7,094.85	24.95	7,099.80
Jasper	5,636.00	32.20	5,968.20	8,548.50	38.05	8,586.55
Jefferson	264.80	57.20	453.20	2,128.20		2,128.20
Johnson	3,287.50		3,914.40	8,504.40	16.80	8,521.20
Jones	1,495.80		1,780.65	4,657.15		4,657.15
Keokuk	532.76		464.76	1,879.76		1,879.76
Kossuth	4,209.30	982.90	5,668.80	11,136.60	140.42	11,277.02

REPORT OF AUDITOR OF STATE

TABLE NO. 3—PART II—Continued

Counties	Committee work mileage	Drainage work mileage	Total mileage	Total per diem and mileage	Miscellaneous expense	Grand total cost of office
Lee	1,326.80	128.80	1,455.60	6,256.10	---	6,256.10
Linn	3,206.20	---	3,206.20	8,385.30	27.90	8,348.20
Louis	816.80	156.10	972.90	1,205.40	---	1,205.40
Lucas	810.80	---	810.80	933.50	4.40	937.90
Lyon	711.00	---	711.00	1,012.30	---	1,012.30
Madison	1,326.80	---	1,326.80	1,779.40	---	1,779.40
Mahaska	604.70	52.40	657.10	804.30	---	804.30
Marion	1,005.80	---	1,005.80	1,236.30	---	1,236.30
Marshall	662.20	---	662.20	975.80	78.40	1,044.20
Mills	360.61	22.10	382.71	467.16	2.30	469.46
Mitchell	1,326.80	---	1,326.80	1,834.70	6.30	1,841.00
Monroe	1,058.50	140.00	1,198.50	1,494.00	---	1,494.00
Montgomery	411.50	---	411.50	542.30	---	542.30
Muscatine	718.20	55.90	774.10	848.50	6.05	854.55
O'Brien	665.64	178.00	843.64	1,101.04	30.48	1,131.52
Osceola	913.27	---	913.27	1,219.27	4.60	1,223.87
Page	466.35	12.50	478.85	645.05	---	645.05
Palo Alto	745.20	2.50	747.70	1,050.20	---	1,050.20
Plymouth	2,041.10	191.70	2,232.80	2,739.80	73.30	2,813.10
Pocahontas	2,619.50	---	2,619.50	3,033.70	16.55	3,050.25
Polk	2,219.40	151.00	2,370.40	3,095.40	---	3,095.40
Pottawattamie	1,346.30	---	1,346.30	2,239.80	86.23	2,326.03
Poweshiek	2,533.39	202.46	2,735.85	3,330.25	35.69	3,365.94
Ringgold	2,090.10	---	2,090.10	2,209.15	---	2,209.15
Ringgold	778.00	---	778.00	856.24	---	856.24
Sac	1,818.10	40.90	1,859.00	2,180.20	---	2,180.20
Scott	3,985.00	---	3,985.00	4,435.00	11,480.00	15,895.00
Shelby	3,088.90	10.10	3,099.00	3,241.00	---	3,241.00
Sioux	3,568.03	---	3,568.03	4,380.03	37.35	4,417.38
Story	1,456.40	103.60	1,560.00	1,801.70	41.24	1,842.94
Tama	2,272.88	16.90	2,289.78	2,863.28	27.00	2,890.28
Taylor	1,293.30	---	1,293.30	1,433.30	75	1,508.30
Union	303.80	---	303.80	841.40	---	841.40
Van Buren	441.60	---	441.60	611.60	---	611.60
Wapello	1,386.80	37.50	1,424.30	1,603.90	---	1,603.90
Warren	2,372.50	12.10	2,384.60	2,480.40	35.45	2,515.85
Washington	1,070.37	---	1,070.37	1,151.57	---	1,151.57
Wayne	714.00	---	714.00	851.35	20	871.35
Webster	1,384.22	203.75	1,587.97	1,874.57	20.20	1,894.77
Winnebago	737.60	70.00	807.60	971.90	---	971.90
Winnebago	1,865.35	---	1,865.35	2,182.90	10.90	2,193.80
Woodbury	4,672.62	283.30	4,955.92	7,027.92	98.60	7,126.52
Worth	1,050.70	136.00	1,186.70	1,350.80	---	1,350.80
Wright	867.40	451.00	1,318.40	1,842.20	---	1,842.20
Totals	\$160,490.15	\$7,946.46	\$168,436.61	\$623,124.34	\$2,484.15	\$625,608.47

COUNTY AUDITING DEPARTMENT

TABLE NO. 4

County Auditors: Salaries and Expenses of Office and Net Cost for the Year 1926

Counties	Auditors' salary	Deputies' salary	Extra help	Postage, etc.	Total cost of office	Less fees of office	Net cost of office above fees
Adair	\$ 1,800.00	\$ 900.00	\$ 101.35	\$ 74.43	\$ 2,875.78	\$ 119.50	\$ 2,756.28
Adams	1,800.00	---	948.40	84.26	2,832.66	97.10	2,735.56
Allamakee	2,068.37	1,300.00	217.30	89.84	3,665.51	160.70	3,504.81
Appanoose	2,108.33	2,074.17	220.10	---	4,402.60	240.20	4,162.40
Arundel	1,800.00	1,200.00	---	106.45	3,106.45	85.85	3,020.60
Benton	2,000.00	1,200.00	---	5,071.73	174.75	---	5,071.73
Black Hawk	1,000.00	2,350.00	5,032.00	200.00	11,682.00	680.70	11,001.30
Boone	2,100.00	1,500.00	2,730.00	202.63	6,532.63	254.00	6,278.63
Bremer	1,900.00	1,500.00	1,320.00	146.33	4,866.33	103.30	4,763.03
Buchanan	1,900.00	1,080.00	1,177.73	236.85	4,394.60	181.50	4,213.10
Buena Vista	1,900.00	1,200.00	234.00	112.82	3,446.82	150.60	3,296.22
Butler	1,900.00	1,080.00	765.50	178.88	3,864.38	181.35	3,683.03
Calhoun	1,900.00	1,440.00	1,328.00	116.58	4,784.58	180.95	4,603.63
Carroll	2,000.00	2,500.00	24.50	75.57	4,600.07	117.25	4,482.82
Cass	1,900.00	2,080.00	580.50	163.83	4,724.33	166.25	4,558.08
Cedar	1,900.00	1,290.00	55.20	123.32	3,368.52	100.25	3,268.27
Cerro Gordo	2,400.00	4,537.13	263.20	212.50	7,412.83	630.60	6,782.23
Cherokee	1,900.00	1,380.00	1,300.00	96.20	4,506.20	138.65	4,367.55
Chickasaw	1,900.00	1,440.00	---	150.21	3,470.21	149.65	3,320.56
Clarke	1,800.00	1,200.00	306.00	157.01	3,463.01	124.10	3,338.91
Clay	1,900.00	2,280.00	51.50	89.80	4,321.30	124.75	4,196.55
Clayton	2,100.00	1,225.00	8.00	112.70	3,445.70	155.75	3,289.95
Clinton	1,800.00	2,983.33	---	288.76	5,072.06	268.85	4,803.21
Crawford	2,000.00	1,250.00	916.63	153.04	4,560.67	176.25	4,384.42
Dallas	2,100.00	1,500.00	2,497.00	212.55	6,309.55	99.10	6,210.45
Davis	1,900.00	1,200.00	66.00	136.69	3,302.69	103.75	3,198.94
Decatur	1,900.00	1,800.00	---	169.43	3,769.43	220.85	3,548.58
Delaware	1,800.00	1,300.00	714.72	---	3,814.72	112.85	3,701.87
Des Moines	2,400.00	2,635.00	1,970.00	712.00	7,717.00	288.25	7,428.75
Dickinson	1,800.00	462.50	1,148.83	88.21	3,493.56	338.05	3,155.51
Dubuque	3,300.00	7,750.00	---	139.49	11,189.49	384.50	10,804.99
Emmet	1,800.00	1,200.00	---	139.72	3,139.72	145.70	2,994.02
Fayette	2,100.00	1,600.00	1,400.00	285.54	5,385.54	240.00	5,145.54
Floyd	1,900.00	1,300.00	915.25	150.96	4,140.21	181.70	3,958.51
Franklin	1,900.00	1,252.00	2,973.75	20.57	6,146.32	115.50	6,030.82
Fremont	1,900.00	960.00	---	227.84	3,843.84	139.75	3,704.09
Greene	1,900.00	1,500.00	330.10	119.13	3,849.23	100.30	3,748.93
Grundy	1,800.00	1,390.00	188.50	68.40	3,566.90	94.75	3,472.15
Guthrie	1,900.00	1,440.00	230.40	304.36	3,864.76	158.00	3,706.76
Hamilton	2,000.00	1,500.00	1,197.00	179.36	4,876.36	166.25	4,710.11
Hancock	1,800.00	2,100.00	---	154.63	4,054.63	116.00	3,938.63
Hardin	2,000.00	3,000.00	729.40	214.14	5,939.54	198.00	5,741.54
Harrison	2,000.00	1,440.00	1,200.00	228.07	4,868.07	214.15	4,653.92
Henry	1,900.00	1,028.07	710.74	151.92	3,790.73	127.35	3,663.38
Howard	1,800.00	1,080.00	40.35	90.46	3,010.71	134.05	2,876.66
Humboldt	1,800.00	1,500.00	815.00	130.68	4,251.68	97.50	4,154.18
Ida	1,800.00	1,800.00	511.35	206.89	3,717.24	156.75	3,560.49
Iowa	1,900.00	1,350.00	418.50	38.73	3,707.23	151.50	3,555.73
Jackson	1,900.00	1,500.00	630.25	185.74	4,115.99	115.90	4,000.09
Jasper	2,100.00	1,080.00	386.50	6,566.50	10,133.00	379.60	9,753.40
Jefferson	1,900.00	1,200.00	307.90	121.84	3,529.74	150.25	3,379.49
Johnson	2,100.00	1,500.00	2,550.65	48.80	6,199.51	201.79	5,997.72
Jones	1,900.00	1,235.00	346.00	38.22	3,519.22	137.05	3,382.17
Keokuk	2,100.00	1,230.00	1,338.00	254.92	4,922.92	186.00	4,736.92
Kossuth	2,000.00	2,620.00	915.00	285.88	5,920.88	231.10	5,689.78

REPORT OF AUDITOR OF STATE

TABLE NO. 4—Continued

Counties	Auditors' salary	Deputies' salary	Extra help	Postage, etc.	Total cost of office	Less fees of office	Net cost of office above fees
Lee	3,200.00	4,000.00	1,704.75	231.92	9,286.67	346.75	8,939.92
Linn	3,400.00	5,742.17	2,815.16	329.97	12,287.30	1,005.55	11,281.75
Louis	1,800.00	900.00	720.00	175.96	3,595.96	157.10	3,438.86
Lucas	1,900.00	1,150.00	8.00	53.83	3,111.83	182.45	2,929.38
Lyon	1,900.00	1,200.00	209.82	138.52	3,448.34	168.25	3,280.09
Madison	1,800.00	1,200.00	1,015.82	108.16	4,123.98	166.99	3,956.99
Mahaska	1,500.00	1,380.00	1,135.75	129.60	4,743.44	209.20	4,534.24
Marion	2,000.00	1,200.00	795.20	113.20	4,108.40	293.25	3,806.15
Marshall	2,200.00	2,640.00	1,305.10	297.90	6,389.96	260.00	6,129.96
Mills	1,800.00	1,500.00	1,630.00	167.50	5,098.40	138.25	4,960.15
Mitchell	1,800.00	1,500.00	742.25	175.13	3,475.13	117.06	3,358.08
Monona	1,900.00	1,353.83	742.25	171.21	4,097.29	175.50	3,921.79
Monroe	2,000.00	1,500.00	527.80	75.05	3,805.85	223.20	3,582.65
Montgomery	1,900.00	1,080.00	171.30	3,151.30	148.53	3,092.75	148.53
Muscatine	2,400.00	1,500.00	1,967.75	142.77	6,000.52	237.20	5,763.32
O'Brien	1,900.00	1,080.00	788.09	119.10	3,888.09	166.25	3,721.84
Oceola	1,758.85	968.67	75.64	2,801.16	88.90	2,712.26	88.90
Page	2,000.00	1,080.00	971.35	226.31	4,277.88	198.75	4,079.13
Palo Alto	1,900.00	1,575.00	112.76	30.40	3,608.16	113.23	3,494.91
Plymouth	2,000.00	1,880.00	1,880.00	83.35	4,843.35	168.50	4,674.85
Pocahontas	1,900.00	1,500.00	1,294.80	152.22	4,847.02	108.25	4,738.77
Polk	3,400.00	12,517.37	12,856.38	292.97	29,066.72	2,069.25	26,997.47
Pottawattamie	3,588.36	3,449.18	7,273.43	316.15	14,607.12	881.25	13,655.87
Poweshiek	1,900.00	1,200.00	755.20	106.80	3,982.00	154.80	3,827.20
Ringgold	1,800.00	1,200.00	402.75	79.85	3,482.60	114.00	3,368.60
Sac	1,900.00	1,440.00	281.50	135.95	3,757.45	177.95	3,579.50
Scott	3,400.00	7,820.00	3,229.00	222.60	14,671.60	894.07	13,777.53
Shelby	1,900.00	1,500.00	814.00	80.60	4,294.60	113.10	4,181.50
Sioux	2,100.00	1,500.00	614.00	204.58	4,419.48	206.75	4,212.73
Story	2,100.00	1,500.00	508.20	147.00	4,655.20	361.56	4,293.64
Tama	2,000.00	1,187.50	1,278.40	94.66	4,560.56	141.25	4,419.31
Taylor	1,900.00	1,200.00	227.34	3,327.34	125.00	3,202.34	125.00
Union	1,900.00	1,200.00	37.41	3,137.41	161.35	3,076.06	161.35
Van Buren	1,800.00	1,020.00	90.22	2,913.22	130.35	2,782.87	130.35
Wapello	2,736.64	1,500.00	4,217.70	141.53	8,645.87	436.38	8,209.49
Warren	1,900.00	1,320.00	1,029.00	36.03	4,266.03	292.60	3,973.43
Washington	1,908.29	1,180.00	989.38	90.80	4,108.47	159.00	3,949.47
Wayne	1,808.33	1,100.00	825.00	123.75	3,857.08	204.45	3,652.63
Webster	2,706.67	1,212.50	5,564.63	208.06	7,842.78	419.74	7,423.04
Winnebago	1,800.00	1,020.00	240.06	3,080.96	132.75	2,948.21	132.75
Winneshek	2,000.00	1,400.00	529.76	94.68	4,024.44	165.20	3,859.24
Woodbury	3,400.00	6,120.00	4,972.00	263.63	14,755.63	1,108.25	13,647.38
Worth	1,800.00	1,080.00	30.00	81.73	2,991.73	96.75	2,895.00
Wright	2,000.00	1,440.00	1,629.00	159.41	5,205.41	184.40	5,021.01
Totals	\$305,943.86	\$185,182.42	\$111,309.32	\$14,736.10	\$517,161.70	\$23,572.73	\$493,588.97

COUNTY AUDITING DEPARTMENT

TABLE NO. 5

Part I—County Treasurers: Salaries and Expenses of Office and Net Cost for the Year 1926

Counties	Salary of treasurer	Salary of deputies	Extra help	Postage	Delinquent tax collector
Adair	\$ 1,800.00	\$ 754.40	\$ 762.62	\$ 254.94	
Adams	1,800.00		1,000.75	155.18	\$ 11.28
Allamakee	2,058.37	1,300.00	355.46	337.90	1,399.92
Appanoose	2,108.33	2,624.17			1,637.33
Audubon	1,800.00	1,152.00		329.20	289.01
Benton	2,000.00	1,440.00			
Black Hawk	3,000.00	1,750.00	12,309.20	969.00	2,108.32
Boone	2,100.00	1,500.00	3,706.57	706.00	1,679.39
Bremner	1,900.00	1,320.00	402.05	193.84	10.07
Buchanan	1,900.00	1,080.00	979.40	863.84	
Buena Vista	1,900.00	1,200.00	1,833.78	562.00	
Butler	1,900.00	1,082.50	116.21	651.04	94.02
Calhoun	1,900.00	1,440.00	1,880.00	646.10	
Carroll	2,000.00	2,500.00	809.50	732.50	
Cass	1,990.00	2,080.00	1,628.25	568.29	
Cedar	1,900.00	1,380.00	353.00	164.03	124.07
Cerro Gordo	2,400.00	7,140.00	38.50	695.20	1,705.22
Cherokee	1,900.00	1,380.00	1,426.00	445.04	
Chickasaw	1,900.00	1,345.00	339.00	308.43	
Clarke	1,800.00	1,200.00	128.00	160.61	57.14
Clay	1,900.00	2,280.00	642.00	401.17	
Cedar Rapids	2,100.00	1,485.00	817.70	679.21	1,139.61
Clayton	3,300.00	1,650.00	6,713.75	505.00	237.87
Crawford	2,000.00	1,500.00	2,380.75	459.82	
Dallas	2,100.00	1,500.00	3,613.00	833.14	
Dubuque	1,800.00	1,390.00		198.11	
Decatur	1,900.00	1,200.00	940.00	292.50	
Delaware	1,900.00	907.70	732.56	292.50	
Des Moines	2,400.00	2,769.00	2,800.00	333.00	798.22
Dickinson	1,800.00	1,100.00	1,220.65	343.50	419.08
Dubuque	5,629.84	10,383.35		437.45	377.18
Emmet	1,800.00	2,350.00		170.86	
Fayette	2,100.00	2,475.00	817.28	1,006.06	
Floyd	1,900.00	970.00	1,941.81	408.44	17.45
Franklin	1,900.00	1,500.00	700.16	532.50	
Fremont	1,900.00	960.00	960.00	321.03	287.40
Greene	1,800.00	1,800.00	1,420.00	446.00	
Grundy	1,800.00	1,500.00	1,154.75	164.84	807.53
Guthrie	1,900.00	1,380.00	762.50	463.26	579.36
Hamilton	2,000.00	1,230.00	1,524.00	533.35	
Hancock	1,800.00	2,100.00	15.69	482.86	
Hardin	2,000.00	2,240.00	694.39	700.70	
Harrison	2,000.00	1,440.00	1,642.00	492.28	318.11
Henry	1,900.00	1,300.00	763.00	496.00	
Howard	1,800.00	1,024.00	106.67	369.35	
Humboldt	1,800.00	1,300.00	624.00	223.61	
Ia	1,800.00	1,200.00	432.60	219.00	
Iowa	1,900.00	2,430.00	706.00	608.00	307.85
Jackson	2,000.00	3,000.00	561.75	387.26	
Jasper	2,100.00	3,000.00	1,374.00	965.28	
Jefferson	1,900.00	2,400.00		318.70	
Johnson	2,100.00	1,500.00	5,712.40	406.62	116.26
Jones	1,800.00	1,197.18	1,473.00	430.03	266.23
Keokuk	2,000.00	2,400.00	328.88	625.36	
Kossuth	2,100.00	2,700.00	1,184.17	920.51	446.17

TABLE NO. 5—PART I—Continued

Counties	Salary of treasurer	Salary of deputies	Extra help	Postage	Delinquent tax collector
Lee	3,200.00	2,080.00	5,639.00	643.10	771.40
Linn	3,400.00	6,120.00	9,913.65	1,579.50	2,237.64
Louis	1,800.00	825.00	801.00	177.12	---
Lucas	1,900.00	1,300.00	139.90	174.95	---
Lyon	1,800.00	1,200.00	1,323.52	484.34	781.89
Madison	1,800.00	1,200.00	962.26	266.62	715.24
Mahaska	2,100.00	1,200.00	1,902.00	346.12	198.34
Marion	2,000.00	1,200.00	1,141.05	563.44	569.92
Marshall	2,800.00	1,500.00	3,991.68	357.72	1,733.42
Mills	1,800.00	2,625.00	---	162.46	1,441.94
Mitchell	1,800.00	1,880.00	404.25	455.32	43.58
Monona	1,000.00	2,880.00	426.75	476.29	---
Monroe	2,000.00	1,200.00	264.00	162.01	1,390.79
Montgomery	1,900.00	1,080.00	222.75	291.81	787.44
Muscatine	2,400.00	1,200.00	2,692.50	329.94	---
O'Brien	1,900.00	2,270.00	440.80	691.45	---
Oscola	1,800.00	1,032.00	703.50	388.12	163.37
Page	2,000.00	1,400.00	1,575.00	366.67	---
Palo Alto	1,900.00	1,126.14	1,836.23	386.00	332.63
Plymouth	2,000.00	1,440.00	1,823.25	365.17	298.81
Poehontas	1,900.00	1,380.00	1,566.60	531.06	---
Polk	3,700.00	12,291.04	30,489.78	1,983.50	5,899.59
Pottawattamie	4,248.40	3,624.14	13,833.77	1,291.88	2,342.10
Poweshiek	1,900.00	1,200.00	1,515.45	699.85	961.36
Ringgold	1,800.00	1,200.00	154.00	388.50	---
Sac	1,900.00	1,440.00	1,529.97	577.44	5.38
Scott	2,400.00	7,820.00	7,110.04	1,388.55	1,904.45
Shelby	1,900.00	1,500.00	1,299.00	350.48	114.52
Sioux	2,100.00	3,078.00	1,435.00	699.65	85.99
Story	2,100.00	1,400.00	2,612.28	833.87	538.84
Tama	2,000.00	1,500.00	1,745.00	919.16	1,076.00
Taylor	1,900.00	1,200.00	---	371.91	---
Union	1,900.00	1,200.00	476.67	133.09	359.47
Van Buren	1,800.00	1,020.00	341.00	261.17	---
Wapello	2,786.64	1,500.00	7,051.55	469.26	6,140.10
Warren	1,900.00	1,350.00	2,417.37	317.29	943.38
Washington	1,900.00	1,200.00	1,624.00	375.41	---
Wayne	1,808.23	1,100.00	623.00	323.10	---
Webster	2,950.00	3,000.00	3,820.45	323.92	822.95
Winnebago	1,800.00	1,020.00	---	485.98	1,175.16
Winnebuck	2,000.00	1,400.00	986.54	536.94	---
Woodbury	3,400.00	6,715.00	16,567.48	1,188.32	4,068.37
Worth	1,800.00	1,020.00	567.00	368.44	---
Wright	2,000.00	1,200.00	1,979.40	581.62	1,088.88
Totals	\$207,648.20	\$196,986.62	\$212,719.30	\$49,510.33	\$ 54,151.78

TABLE NO. 5

Part II—County Treasurers: Salaries and Expenses of Office and Net Cost for the Year 1926

Counties	Perchance on official bond	Total cost of office	Less fees of office	Net cost of office	Net profit of office
Adair	---	\$ 3,571.56	\$ 2,354.00	\$ 1,217.56	---
Adams	\$ 300.00	3,327.16	1,618.50	1,708.66	---
Allamakee	200.00	5,659.95	2,338.60	3,321.35	---
Appanoose	---	6,369.83	2,604.00	3,665.83	---
Audubon	---	4,587.45	2,058.60	2,528.85	---
Benton	---	7,578.01	3,607.75	3,970.26	---
Black Hawk	---	20,214.42	9,806.08	10,318.34	---
Boone	100.00	9,882.86	3,914.50	5,968.36	---
Bremer	100.00	3,025.96	3,021.00	904.96	---
Buchanan	---	4,622.74	4,737.00	56.74	---
Buena Vista	---	5,466.78	1,559.25	1,066.28	---
Butler	285.00	5,058.77	2,849.50	2,209.27	---
Calhoun	100.00	5,973.10	2,940.75	3,032.35	---
Carroll	---	5,442.06	3,067.50	1,774.56	---
Cass	---	6,176.45	3,399.73	2,915.72	---
Cedar	100.00	3,921.10	2,011.59	1,009.60	---
Cerro Gordo	100.00	11,988.98	5,125.50	6,863.48	---
Cherokee	---	5,151.04	3,076.50	2,074.54	---
Chickasaw	---	3,792.43	2,201.25	1,591.18	---
Clarke	100.00	3,388.01	2,407.25	980.76	---
Clay	---	5,389.31	2,901.50	2,487.81	---
Clayton	---	6,211.42	2,841.50	2,369.92	---
Clinton	100.00	12,626.62	6,232.31	6,394.31	---
Crawford	226.40	6,596.97	3,299.00	3,297.47	---
Dallas	100.00	8,146.14	387.60	7,808.54	---
Davis	---	3,198.11	1,800.50	1,397.61	---
Deaator	---	4,306.70	1,937.10	2,369.66	---
Delaware	---	3,832.36	4,627.12	---	\$ 794.76
Des Moines	100.00	9,181.22	50.00	9,131.22	---
Dickinson	100.00	4,983.23	2,166.01	2,817.22	---
Dubuque	100.00	14,927.82	3,699.50	11,228.32	---
Emmet	100.00	4,671.92	2,599.87	2,072.05	---
Fayette	480.00	6,889.54	4,407.20	2,482.34	---
Floyd	380.00	5,617.70	2,872.50	2,745.20	---
Franklin	380.00	5,012.06	296.69	4,715.97	---
Fremont	380.00	4,808.52	32.29	4,776.23	---
Greene	100.00	5,906.99	2,558.25	2,568.74	---
Grundy	---	5,827.12	2,627.00	2,900.12	---
Guthrie	480.00	5,365.02	2,519.00	2,846.02	---
Hamilton	100.00	5,387.35	3,220.50	2,166.85	---
Hancock	---	4,398.46	2,396.00	2,002.46	---
Hardin	---	5,605.00	3,684.50	1,920.50	---
Harrison	---	5,887.29	3,248.50	2,638.79	---
Henry	58.64	4,417.64	2,563.50	1,854.14	---
Howard	---	3,300.02	75	3,299.27	---
Humboldt	---	3,907.61	2,167.00	1,740.61	---
Ida	380.00	4,662.50	2,489.00	1,663.50	---
Iowa	380.00	6,422.84	4,124.46	2,298.38	---
Jackson	---	5,849.01	3,244.25	2,604.76	---
Jasper	---	7,139.28	4,818.25	2,321.03	---
Jefferson	100.00	4,718.70	2,369.75	2,348.95	---
Johnson	---	9,852.23	5,210.96	4,641.27	---
Jones	300.00	5,667.34	2,644.06	2,833.28	---
Keokuk	---	5,412.81	---	5,412.81	---
Kossuth	380.00	7,731.15	6,767.20	963.95	---

TABLE NO. 5—PART II—Continued

Counties	Premiums on official bond	Total cost of office	Less fees of office	Net cost of office	Net profit of office
Lee	100.00	12,483.80	1,707.50	10,636.00	
Linn		23,250.85	11,691.30	11,559.55	
Louis	464.10	4,007.22	59.95	4,007.27	
Lucas		3,414.85	2,074.75	1,340.10	
Lyon		6,089.75	353.15	5,736.60	
Madison	480.00	5,414.12	2,336.00	3,078.12	
Manhaska		5,806.46	3,606.20	2,200.26	
Marion		5,405.41	3,471.00	1,934.41	
Marshall		9,702.82	4,665.75	5,037.07	
Mills		6,029.49	2,006.50	4,022.99	
Mitchell	100.00	4,183.15	2,474.40	1,708.75	
Monona	237.50	6,090.54	654.65	5,435.89	
Monroe	250.00	5,306.80	2,049.00	3,257.80	
Montgomery	100.00	4,412.00	2,662.50	1,749.50	
Muscatine		6,922.44	4,241.15	2,681.29	
O'Brien		5,212.25	3,191.50	2,120.75	
Oswego		4,067.49	1,611.70	2,455.79	
Page	50.00	5,331.67	3,590.50	1,741.17	
Palo Alto		5,581.03	2,554.75	3,026.27	
Plymouth	100.00	6,207.23	4,061.75	2,145.48	
Pocahontas		5,426.66	3,916.50	1,510.16	
Polk	50.00	54,413.91	21,330.50	33,083.41	
Pottawattamie		25,360.29	383.10	25,077.19	
Poweshiek		6,186.66	3,048.75	3,137.91	
Ringgold	100.00	3,612.50	1,749.75	1,862.75	
Sac	537.50	5,000.29	3,083.50	1,916.79	
Scott		21,629.04	9,836.75	11,792.29	
Shelby		5,484.00	2,728.00	2,756.00	
Sioux	100.00	7,498.64	4,312.50	3,186.14	
Story		7,504.99	4,497.00	3,007.99	
Tama		7,240.16	3,728.00	3,512.16	
Taylor	100.00	3,671.91	2,248.80	1,423.11	
Union	390.00	4,309.23	2,541.55	1,767.68	
Van Buren		3,429.97	1,966.35	1,463.62	
Vernon	380.00	18,827.55	9.50	18,818.05	
Warren	300.00	7,197.95	3,815.00	3,382.95	
Washington	300.00	5,407.70	2,968.25	2,439.45	
Wayne		3,854.43	682.00	3,172.43	
Webster		10,927.33	5,896.50	5,030.83	
Winnebago	100.00	4,501.14	1,069.90	3,431.24	
Winnebush		4,923.28	3,422.10	1,501.18	
Woodbury	55.47	31,904.84	12,305.34	19,599.50	
Worth		3,725.44	1,919.50	1,805.94	
Wright		6,919.90	3,664.75	3,255.15	
Totals	\$ 11,104.61	\$732,120.84	\$324,705.48	\$407,415.36	\$ 794.76

TABLE NO. 6

Part I—Clerks of the District Court: Salaries, Cost of Office and Net Cost for the Year 1926

Counties	Salary of clerk	Salary of deputies	Other clerical help	Postage	Total cost of office
Adair	\$ 1,800.00	\$ 900.00		\$ 54.00	\$ 2,754.00
Adams	1,800.00		\$ 5.00	11.67	1,816.67
Allamakee	\$ 938.37	1,800.00		56.25	3,414.62
Appanoose	2,168.33	1,929.17		45.98	4,007.50
Audubon	1,800.00	1,080.00		2,925.98	
Benton	2,000.00	1,440.00	1,080.00	183.48	4,703.48
Black Hawk	2,000.00	2,517.67	942.00	63.00	7,672.67
Boone	2,100.00	1,500.00	302.50	24.85	3,837.35
Bremer	1,900.00	1,830.00		55.00	3,775.00
Buchanan	1,900.00	950.00		60.00	2,910.00
Buena Vista	1,800.00	1,080.00		84.06	3,064.06
Butler	1,900.00	1,140.00	177.00	146.45	3,263.45
Calhoun	1,900.00	1,200.00		76.26	3,176.26
Carrroll	2,000.00	1,000.00	33.00	120.50	3,153.50
Cass	1,900.00	1,190.00	285.00	30.83	3,405.83
Cedar	1,900.00	1,200.00		155.69	3,255.69
Cerro Gordo	2,400.00	1,500.00	2,486.00	114.25	6,496.25
Cherokee	1,900.00	1,380.00		80.03	3,360.03
Chickasaw	1,900.00	1,044.00		28.64	2,972.64
Clarke	1,800.00	900.00		25.24	2,725.24
Clay	1,900.00	900.00		29.70	2,829.70
Clayton	2,100.00	1,320.00		64.41	3,484.41
Clinton	2,800.00	2,000.00	1,800.00	44.00	7,704.00
Crawford	2,000.00	1,500.00	373.75	48.48	3,922.23
Dallas	2,100.00	1,500.00	1,300.00	52.15	4,852.15
Davis	1,800.00	900.00		55.00	2,755.00
Decatur	1,900.00	1,080.00		24.39	2,904.39
Delaware	1,900.00	1,200.00		58.20	3,158.20
Des Moines	2,400.00	2,371.00		40.00	4,811.00
Dickinson	1,800.00	900.00		107.68	2,807.68
Dubuque	3,300.00	6,130.00		25.00	9,455.00
Emmet	1,800.00	900.00		69.08	2,769.08
Fayette	2,100.00	1,800.00		72.79	3,972.79
Floyd	1,900.00	1,200.00	1,191.67	47.69	4,329.36
Franklin	1,900.00	950.00		17.19	2,867.19
Fremont	1,900.00	960.00		69.39	2,929.39
Greene	1,900.00	1,200.00	11.80	79.41	3,191.21
Grundy	1,800.00	1,200.00		54.53	3,054.53
Guthrie	1,900.00	1,140.00		105.20	3,145.20
Hamilton	2,000.00	1,320.00	72.50	66.90	3,460.40
Hancock	1,800.00	960.00		55.18	2,815.18
Hardin	2,000.00	1,200.00		64.80	3,264.80
Harrison	2,000.00	1,330.00	168.00	17.06	3,505.06
Henry	1,900.00	1,073.37		68.94	3,042.31
Howard	1,800.00	960.00		45.75	2,805.75
Humboldt	1,800.00		960.00	62.08	2,822.08
Ida	1,300.00	550.00	308.16	21.11	2,079.27
Iowa	1,900.00	1,350.00		97.89	3,347.89
Jackson	2,100.00	1,500.00		45.15	3,645.15
Jasper	2,167.75	1,655.00	1,301.68	75.39	5,079.73
Jefferson	1,900.00	1,300.00		29.00	3,189.00
Johnson	2,100.00	1,500.00	3,225.00	158.80	6,983.80
Jones	1,900.00	1,029.18	205.82	84.50	3,219.50
Keokuk	2,000.00	1,080.00	186.00	118.39	3,384.39
Kossuth	2,100.00	1,180.00	54.50	28.21	3,362.71

TABLE NO. 6—PART I—Continued

Counties	Salary of clerk	Salary of deputies	Other clerical help	Postage	Total cost of office
Lee	2,800.00	3,320.00	2.00	69.50	6,191.50
Linn	3,400.00	6,120.00	5,774.54	25.00	15,319.54
Louisa	1,900.00	900.00		47.82	2,847.82
Lucas	1,900.00	1,080.00		25.74	2,905.74
Lyon	1,900.00	1,020.00		58.46	2,978.46
Madison	1,800.00	1,300.00	220.75	72.82	3,393.57
Mahaska	2,100.00	1,000.00	1,020.00	50.61	4,220.61
Marion	2,000.00	1,200.00		96.97	3,296.97
Marshall	2,500.00	1,500.00	2,160.00	179.65	5,839.65
Mills	1,800.00	1,200.00		43.67	3,043.67
Mitchell	1,800.00	1,380.00		53.79	3,233.79
Monona	1,900.00	1,000.00		80.92	2,980.92
Monroe	2,000.00	1,000.00		74.25	3,124.25
Montgomery	1,900.00	1,020.00		128.11	3,048.11
Muscatine	2,100.00	2,700.00		68.81	4,868.81
O'Brien	1,900.00	960.00	222.00	62.15	3,144.15
Oceola	1,800.00	900.00		89.36	2,789.36
Page	2,000.00	1,000.00	10.00	66.00	3,076.00
Palo Alto	1,900.00	1,300.00		57.56	3,217.56
Plymouth	2,000.00	1,250.00	141.75	22.61	3,545.26
Pocahontas	1,900.00	1,140.00	14.40	159.17	3,213.57
Polk	3,400.00	20,881.42		151.00	24,382.42
Pottawattamie	3,798.28	5,110.78	3,907.50	100.87	12,817.43
Poweshiek	1,900.00	1,200.00		3,100.00	5,400.00
Ringgold	1,800.00	1,200.00		100.00	3,100.00
Sac	1,900.00	1,080.00		95.78	3,075.78
Scott	3,400.00	7,800.00	2,113.00	177.54	13,510.54
Shelby	1,900.00	1,500.00		32.41	3,432.41
Sioux	2,100.00	1,500.00		68.96	3,668.96
Story	2,100.00	1,400.00	945.80	134.00	4,579.80
Tama	2,000.00	1,500.00	803.58	64.00	4,367.58
Taylor	1,900.00	960.00		26.72	2,876.72
Union	1,900.00	1,000.00		22.12	2,922.12
Van Buren	1,800.00	960.00		52.50	2,812.50
Wapello	2,786.64	1,500.00	1,860.00	111.56	6,258.20
Warren	1,800.00	1,000.00	22.80	3.50	2,826.30
Washington	1,908.29	1,200.00	1,063.00	46.00	4,187.29
Wayne	1,808.33	1,100.00		42.24	2,950.57
Webster	2,706.67	1,500.00	2,520.00	39.54	6,826.21
Winnebago	1,500.00	1,000.00		90.48	2,610.48
Winnebago	2,000.00	1,400.00	147.39	200.00	3,747.39
Woodbury	3,400.00	8,700.00	3,800.00	134.70	16,034.70
Worth	1,800.00	1,000.00	44.25	77.30	2,941.55
Wright	2,000.00	1,200.00		62.46	3,262.46
Totals	\$204,322.66	\$171,542.50	\$42,392.85	\$6,873.16	\$424,863.17

TABLE NO. 6

Part II—Clerks of the District Court: Salaries, Cost of Office and Net Cost for the Year 1926

Counties	Less fees of office	Net cost of office	Net profit of office	Paid clerk for services as referee in probate
Adair	\$ 1,630.46	\$ 1,123.54		\$ 146.00
Adams	1,102.95	652.72		
Allamakee	1,920.69	1,409.93		
Appanoose	2,619.05	1,418.45		184.50
Audubon	1,333.20	1,592.78		219.50
Benton	4,438.88	274.60		1,863.86
Bremer	\$ 3,168.79		\$ 596.12	
Black Hawk	2,451.07	295.08		994.50
Boone	1,702.75	1,572.25		237.50
Buchanan	2,088.91	821.00		219.50
Buena Vista	2,402.01	602.07		227.10
Butler	2,940.99	432.46		553.50
Calhoun	2,880.45	295.81		410.80
Carroll	2,352.85	800.65		403.00
Cass	2,000.36	455.49		271.00
Cedar	1,977.02	1,248.00		480.00
Cerro Gordo	5,723.18	776.03		268.50
Cherokee	2,904.55	1,535.48		
Chickasaw	1,349.80	1,375.44		
Clarke	2,076.40	813.39		942.30
Clay	1,016.75	1,267.66		
Clayton	5,110.26	2,362.74		
Clinton	2,146.20	1,776.03		278.00
Crawford	4,606.91	759.24		295.00
Dallas	1,424.67	1,230.23		187.25
Decatur	1,515.05	1,489.34		249.60
Delaware	1,757.25	1,491.93		
Des Moines	5,887.17		1,078.17	
Dickinson	2,434.25	373.43		392.25
Dubuque	7,300.00	2,164.40		
Emmet	1,914.01	855.07		192.50
Fayette	3,812.55		140.16	
Floyd	3,062.75	1,246.61		295.70
Franklin	2,057.45	800.74		357.00
Fremont	2,072.60	836.79		
Greene	2,083.38	1,107.83		903.60
Grundy	1,306.00	1,721.33		348.00
Guthrie	2,872.68	872.62		362.00
Hamilton	2,962.59	466.81		697.50
Hancock	1,470.80	1,344.38		
Hardin	3,171.00	93.80		697.50
Harrison	2,520.00	984.46		286.00
Henry	1,721.74	1,320.57		
Howard	1,622.82	1,170.00		
Humboldt	2,005.00	816.18		180.00
Ia	507.00	1,482.27		102.00
Iowa	1,962.59	1,485.39		
Jackson	1,356.00	1,887.13		
Jasper	1,026.94	1,885.79		
Jefferson	2,508.93	625.07		227.50
Johnson	4,959.10	2,023.70		
Jones	2,658.64	560.96		
Keokuk	2,606.70	737.00		
Kossuth	2,687.69	658.02		285.50

TABLE NO. 6—PART II—Continued

Counties	Less fees of office	Net cost of office	Net profit of office	Paid clerk for reference in probate
Lee	3,927.10	2,264.40		525.00
Linn	14,616.57	702.67		
Louisia	2,632.39	94.62		
Lucas	1,891.58	1,115.16		185.86
Lyon	2,289.89	977.57		250.50
Madison	2,735.40	968.17		320.00
Mahaska	4,118.11	192.59		
Marion	4,292.83		1,629.88	507.00
Marshall	5,286.01	553.64		313.66
Mills	2,359.49	684.27		
Mitchell	1,759.15	1,474.64		377.50
Monona	1,765.50	1,396.83		186.50
Monroe	1,541.74	1,580.51		322.90
Montgomery	2,929.08	198.15		
Muscatine	5,680.37		\$11.56	
O'Brien	1,697.35	1,536.80		168.00
Osceola	800.20	1,089.06		78.60
PAGE	2,754.04	921.96		
Palo Alto	1,712.79	1,595.01		196.00
Plymouth	2,084.15	1,461.21		496.50
Pocahontas	3,148.04	65.53		343.50
Polk	32,312.64		7,931.22	
Pottawattamie	5,533.16	3,785.27		900.00
Poweshiek	2,397.75	792.25		
Ringgold	1,359.45	1,700.55		
Sac	2,407.07	668.71		632.50
Scott	15,610.61		2,100.07	
Shelby	2,306.24	1,126.17		372.00
Sioux	2,642.16	1,026.01		997.00
Story	6,489.13		1,809.33	
Tama	2,436.86	940.77		570.40
Taylor	1,935.30	1,541.45		
Union	1,900.73	991.40		
Van Buren	1,229.47	1,284.63		298.75
Wapello	4,323.39	2,456.42		469.00
Warren	2,331.63	817.67		247.00
Washington	2,661.36	1,626.98		
Wayne	1,637.20	1,513.27		906.50
Webster	6,448.38	377.53		203.00
Winnebago	1,596.39	612.28		
Winnebuck	2,494.02	1,253.27		
Woodbury	13,971.75	2,062.95		806.00
Worth	1,764.91	1,176.54		392.50
Wright	2,579.70	691.76		276.90
Totals	\$240,752.71	\$190,304.97	\$ 16,194.51	\$ 23,550.16

TABLE NO. 7

Part I—County Sheriffs: Salary, Mileage, Board, Care and Washing for Prisoners and Total Cost of Office for the Year 1926

Counties	Salary of sheriff	Salary of first deputy	Salaries of other deputies	Postage, etc.	Board, care and washing for prisoners
Adair	\$ 1,700.00	\$ 690.00		\$ 4.65	\$ 791.80
Adams	1,700.00	960.00		11.41	
Alamake	1,950.00	1,300.00		27.50	1,020.80
Appanoose	2,000.00	1,200.00		18.00	2,058.42
Audubon	1,700.00	1,140.00		11.26	176.40
Benton	1,900.00	1,250.00			1,142.25
Boone	2,400.00	1,560.00	1,148.05	135.00	5,396.15
Black Hawk	2,000.00	1,500.00	1,216.50	27.25	1,540.45
Bremer	1,800.00	1,330.00		10.25	649.05
Buchanan	1,800.00	1,170.00		10.80	839.30
Buena Vista	2,100.00	1,170.00		57.59	394.25
Butler	2,100.00	1,500.00		32.00	
Calhoun	1,800.00	1,200.00		119.79	1,542.20
Carroll	1,900.00	1,500.00		13.25	669.29
Cass	1,800.00	1,200.00	74.72		686.70
Cedar	1,800.00	1,096.25			647.60
Cerro Gordo	2,100.00	1,200.00	5,374.99	145.80	4,844.00
Cherokee	2,100.00	1,250.00	35.15	19.50	883.70
Chickasaw	1,800.00	1,082.36		59.50	482.84
Clarke	1,700.00	1,105.00		532.43	7.30
Clay	2,100.00	1,200.00	5.35		647.45
Clayton	2,000.00	1,495.00	436.21	18.60	2,735.25
Clinton	2,000.00	1,500.00	6,785.74	39.00	3,739.79
Crawford	1,800.00	1,300.00	355.60	38.48	373.30
Dallas	2,000.00	1,300.00	1,389.50	28.08	2,292.98
Davis	1,700.00	1,100.00	6.00	14.00	242.90
Decatur	1,800.00	1,170.00	11.00	21.65	432.00
Delaware	1,800.00	1,200.00		22.40	667.90
Des Moines	2,100.00	1,500.00	1,278.00	24.00	5,776.50
Dickinson	2,000.00	670.63	366.71	31.48	304.83
Dubuque	2,800.00	8,453.35	569.23	31.00	5,566.05
Emmet	2,000.00	1,105.00		56.35	1,274.50
Fayette	2,000.00	1,200.00	133.64	4.00	3,089.55
Floyd	1,800.00	1,130.00		25.00	869.50
Franklin	1,800.00	1,170.00			1,855.83
Fremont	1,800.00	1,200.00		6.00	1,143.40
Greene	1,800.00	1,200.00	38.40	12.75	838.20
Grundy	1,700.00	900.00	3.00		274.29
Guthrie	2,100.00	1,170.00	13.50	65.60	862.15
Hamilton	2,399.00	1,255.00		15.00	383.36
Hancock	1,700.00	850.00		75.48	38.15
Hardin	1,900.00	1,225.00		46.96	1,128.20
Harrison	1,900.00	1,224.99		21.92	1,892.75
Henry	1,800.00	1,091.63	85.26	29.16	1,392.90
Howard	1,700.00		145.00	38.60	657.80
Humboldt	1,700.00	1,104.26		25.18	979.40
Ia	1,900.98	1,300.02			434.80
Iowa	1,800.00	1,250.00		47.09	596.45
Jackson	1,800.00	1,206.00		5.70	445.45
Jasper	2,000.00	1,256.00	256.40	44.32	2,619.42
Jefferson	1,800.00	1,200.00		22.00	801.80
Johnson	2,000.00	1,479.17	1,700.00	33.42	2,090.54
Jones	1,800.00	1,170.00		20.00	1,637.10
Keokuk	1,900.00	1,430.00	682.16	29.69	855.25
Kossuth	2,000.00	1,399.98	66.30	121.60	1,482.00

TABLE NO. 7—PART I—Continued

Counties	Salary of sheriff	Salary of first deputy	Salaries of other deputies	Postage, etc.	Board, care and washing for prisoners
Lee	2,400.00	1,500.00	3,255.00	51.78	2,484.80
Lincoln	2,800.00	1,800.00	6,243.25	29.50	2,503.45
Louis	1,700.00	900.00	71.50		1,288.00
Lucas	1,800.00	880.00		10.00	1,524.45
Lyon	1,800.00	1,320.00	21.74		1,211.75
Madison	1,700.00	1,200.00	18.50	10.50	1,187.00
Manitowish	2,000.00	1,300.00		11.04	2,335.70
Marion	2,300.00	1,320.00	208.00		1,132.55
Marshall	2,000.00	2,000.00	119.05		5,077.75
Mills	1,700.00	1,170.00		10.99	605.90
Mitchell	1,700.00	800.00		22.95	296.60
Monona	2,100.00	1,350.00		4.00	190.40
Monroe	1,800.00	1,225.00	240.00	24.70	1,891.15
Montgomery	1,800.00	1,170.00		30.52	1,357.50
Muscatine	2,000.00	1,400.00	27.00	10.20	3,067.00
O'Brien	2,100.00	1,500.00	502.50	24.46	154.00
Osceola	1,600.00	1,104.96	33.75	30.00	1,456.40
Page	1,800.00	1,225.00	900.00	46.00	2,393.85
Palo Alto	1,800.00	1,200.00		39.00	724.00
Plymouth	1,900.00	1,500.00		14.66	2,420.00
Pocahontas	2,100.00	1,200.00	190.02		298.79
Polk	2,800.00	1,800.00	55,385.68	198.00	22,250.00
Pottawattamie	2,304.68	1,800.00	11,230.03	102.16	6,397.61
Poweshiek	1,800.00	1,200.00	488.80	36.00	921.35
Ringgold	2,000.00	1,105.00	215.44	23.18	210.85
Sac	1,800.00	1,364.40		320.00	702.70
Scott	2,800.00	5,800.00	3,505.00	35.00	8,139.15
Shelby	1,800.00	1,440.00		12.50	633.70
Sioux	2,000.00	1,800.00		9.70	983.40
Story	2,000.00	1,500.00	1,392.23	58.28	3,183.40
Tama	1,900.00	1,485.16	606.00	20.75	1,305.34
Taylor	1,800.00	1,100.00	81.00	23.75	781.85
Union	1,800.00	1,200.00	102.50	13.50	1,283.85
Van Buren	1,700.00	1,000.00		19.50	808.28
Vapor	2,126.57	1,500.00	1,075.00		4,252.15
Warren	1,800.00	1,375.00		6.00	445.95
Washington	1,805.33	1,500.00		18.00	1,073.10
Wayne	1,708.33	1,170.00		6.00	430.00
Webster	2,121.67	1,500.00	3,775.00		3,045.30
Winnebago	1,700.00	1,104.00		45.72	545.20
Winneshek	1,900.00	600.00		14.00	903.40
Woodbury	2,800.00	1,800.00	14,940.00	254.04	11,184.50
Worth	1,700.00	600.00	9.00	14.61	226.20
Wright	1,900.00	1,250.00	217.55	38.00	1,592.80
Totals	\$193,756.58	\$129,377.50	\$125,839.40	\$ 3,097.54	\$ 185,803.08

TABLE NO. 7

Part II—County Sheriffs: Salary, Mileage, Board, Care and Washing for Prisoners and Total Cost of Office for the Year 1926

Counties	Mileage and expense paid by county	Other office fees	Total cost of office	Office fees collected	Net cost to county
Adair	\$ 794.05		\$ 3,800.50	\$ 591.40	\$ 3,299.10
Adams	711.85		3,396.26	302.25	3,094.01
Allamakee	1,042.27		5,340.57	1,013.10	4,327.47
Appanoose	1,385.79	\$ 242.58	6,902.79	826.50	6,076.29
Audubon	1,046.01		4,073.67	409.95	5,963.72
Benton	556.01	529.14	5,437.40	1,238.36	4,219.04
Black Hawk	3,517.37		14,183.97	2,000.90	12,183.07
Boone	1,656.16		7,940.36	640.75	7,299.61
Bremer	586.22		4,365.52	280.80	4,084.72
Buchanan	656.50		4,376.69	658.15	5,035.45
Buena Vista	881.46	394.46	4,507.36	385.87	4,121.49
Butler	1,333.83		5,401.63	815.23	4,586.40
Calhoun	1,507.19		6,195.09	822.35	5,372.74
Carroll	697.54		4,770.99	673.63	4,097.36
Cass	686.30		4,507.73	1,200.15	5,277.57
Cedar	334.14	15.22	3,703.21	459.63	3,243.58
Cerro Gordo	6,309.39		18,278.69	2,463.40	15,815.29
Cherokee	535.49	97.75	4,989.09	472.45	4,516.64
Chickasaw	282.85		3,709.14	302.05	3,407.09
Clarke	168.50		3,248.01	410.80	2,837.21
Clay	959.25		4,912.05	961.65	3,950.40
Clayton	1,338.32	55.00	8,058.28	357.70	7,700.58
Clinton	2,487.47	272.84	17,024.75	1,325.17	15,699.58
Crawford	798.24		4,955.82	1,116.09	3,839.73
Dallas	8,097.37		10,067.93	979.29	9,088.64
Davis	924.98		3,987.88		3,062.90
Decatur	1,741.34		5,175.89	868.81	4,307.08
Delaware	272.00		3,882.30	200.95	3,681.35
Des Moines	1,381.68		10,060.18	547.00	9,513.18
Dickinson	535.65	270.58	4,179.90	910.40	3,269.50
Dubuque	5,831.88		21,043.69	1,225.25	19,818.44
Emmet	1,715.17	41.55	6,102.37	565.62	5,536.75
Fayette	1,234.70	80.64	3,642.83	1,008.40	2,634.43
Floyd	1,038.03		4,882.33	789.05	4,093.28
Franklin	610.19		5,436.04	655.75	4,780.29
Freemont	2,786.68		6,935.08	493.65	6,441.43
Greene	1,446.82		5,350.17	1,950.45	4,399.72
Grundy	667.19		3,544.39	429.51	3,114.88
Guthrie	912.25	23.75	5,274.35	868.45	4,405.90
Hamilton	1,305.32		5,040.27	751.48	4,288.79
Hancock	382.01		3,055.64	630.25	2,425.39
Hardin	87.10		4,377.35	615.16	3,762.19
Harrison	1,498.60	340.20	6,888.40	729.40	6,159.00
Henry	1,119.28		5,438.47	457.00	4,981.47
Howard	794.63		3,302.03	718.90	2,583.13
Humboldt	725.26		4,587.80	804.15	3,783.65
Ia	159.10		3,863.90	617.65	3,246.25
Iowa	875.25	36.00	4,551.77		4,515.77
Jackson	751.84	144.55	4,680.54	508.70	4,171.84
Jasper	1,921.39		3,132.51	1,304.02	1,827.50
Jefferson	1,608.59		5,432.39	786.85	4,645.54
Johnson	1,454.91		6,098.04	1,300.79	4,797.25
Jones	690.32		5,337.42	465.15	4,872.27
Keokuk	990.77		5,837.87	1,373.24	4,464.63
Kossuth	608.48		5,728.26	1,524.25	4,204.01

TABLE NO. 7—PART II—Continued

Counties	Mileage and expense paid by county	Other office fees	Total cost of office	Office fees collected	Net cost to county
Lee	1,408.21		12,244.79	726.86	11,517.93
Linn	2,178.22		20,981.42	3,220.37	17,761.05
Louis	626.06		4,585.36	808.20	4,777.16
Lucas	770.00		4,985.35	765.90	4,219.45
Lyon	1,143.30	300.00	5,796.79	347.15	5,449.64
Madison	1,247.82		5,363.92	510.06	4,853.87
Mahaska	1,176.62		6,612.86	727.06	5,885.81
Marion	1,001.38		6,761.98		6,761.98
Marshall	2,738.64		14,432.42	1,274.06	13,158.36
Mills	764.90		4,251.79	678.79	3,573.00
Mitchell	966.12	30.00	8,815.68	625.34	8,190.34
Monona	791.65		4,445.10	737.55	3,707.55
Monroe	697.15		5,988.00	458.55	5,529.45
Montgomery	875.91	319.72	5,453.65	544.80	4,908.85
Muscatine	784.37		7,388.57	831.76	6,556.81
O'Brien	870.25		5,211.21	651.00	4,560.21
Oceola	227.10	249.10	4,800.43	307.65	4,492.78
Page	1,337.10		7,711.95	439.22	7,272.73
Palo Alto	1,890.39	392.05	5,924.44	854.90	5,069.54
Plymouth	1,405.73	203.73	7,444.12	572.29	6,871.83
Pocahontas	319.34		4,008.15	479.70	3,528.45
Polk	39,755.35	2,400.00	124,589.03	6,975.79	117,613.24
Pottawattamie	4,664.03		27,650.51	1,372.05	26,278.46
Poweshiek	723.05		5,167.20	924.80	4,242.40
Ringgold	1,695.14		5,349.61	435.25	4,914.36
Sac	360.74	50.33	4,508.17	606.71	3,901.46
Scott	3,533.81		26,822.90	2,240.05	24,582.85
Shelby	1,153.68		5,089.87	626.55	4,463.32
Sioux	1,009.81		5,502.41	496.15	5,006.26
Story	391.75	724.23	2,850.01	865.06	1,984.95
Tama	2,261.15		7,076.40	676.45	6,399.95
Taylor	662.53		4,439.13	346.55	4,092.58
Union	1,185.48		5,675.23	498.80	5,176.43
Van Buren	704.36		4,231.84	644.60	3,587.24
Wapello	2,706.54	1,083.89	15,504.25	635.95	14,868.30
Warren	1,099.08		5,624.00	445.50	5,178.50
Washington	667.42		5,066.85	454.30	4,612.55
Wayne	198.30		3,512.63	828.60	2,684.03
Webster	1,236.32		12,738.29	1,496.05	11,242.24
Winnebago	266.37	177.45	3,938.74	1,040.80	2,897.94
Winnechek	392.46		3,896.86	352.79	3,544.07
Woodbury	5,306.82	3,816.08	40,101.44	4,767.11	35,334.33
Worth	568.57	1.97	3,120.35	633.85	2,486.50
Wright	492.96	726.88	6,227.94	1,347.10	4,880.84
Totals	\$165,206.36	\$2,129.29	\$826,506.84	\$86,340.87	\$740,165.97

TABLE NO. 8

Part I—Superintendents of Schools: Salaries and Expense of Office and of Normal Training Work for the year 1926

Counties	Salary of superintendent	Salary of deputy	Other clerical help	Postage
Adair	\$ 1,920.00	\$ 885.00	\$ 31.00	\$ 142.70
Adams	1,890.00		157.39	75.42
Allamakee	2,166.70	1,800.00		136.00
Appanoose	1,900.00	840.00	50.00	89.77
Arundel	1,800.00	1,080.00		79.90
Benton	1,800.00	1,420.00		164.50
Black Hawk	2,500.00	1,065.74	435.90	194.50
Boone	2,100.00	1,080.00	120.25	89.70
Bremer	1,800.00	750.00	25.00	321.87
Buchanan	1,800.00	960.00		138.32
Buena Vista	2,880.00	960.00	61.70	171.42
Butler	2,400.00	1,070.00	132.87	146.05
Calhoun	1,800.00	1,200.00	27.55	180.91
Carroll	2,000.00	1,000.00	21.69	175.39
Cass	1,800.00	1,140.00	60.46	135.96
Cedar	1,900.00	1,200.00		91.09
Cerro Gordo	2,400.00	1,080.00	195.35	446.80
Cherokee	1,800.00	1,200.00		94.87
Chickasaw	2,400.00		885.00	112.98
Clarke	1,800.00	960.00		109.75
Clay	1,900.00		180.00	65.72
Clayton	1,800.00	1,050.00	61.00	172.67
Clinton	2,500.00	1,200.00	84.50	295.87
Crawford	2,880.00	1,240.00	64.20	414.60
Dallas	2,000.00	1,200.00	58.00	209.47
Davis	1,800.00		299.75	165.19
Decatur	2,700.00			116.99
Delaware	2,100.00	960.00	21.15	130.50
Des Moines	2,000.00	1,020.00		117.00
Dickinson	1,800.00	1,080.00		144.35
Dubuque	2,500.00		16.00	232.90
Emmet	1,800.00		689.00	147.91
Fayette	2,400.00	1,200.00		247.50
Floyd	1,800.00		736.15	78.30
Franklin	2,500.00	1,080.00	39.96	149.62
Fremont	2,200.00	1,080.00	63.00	231.31
Greene	1,800.00	1,080.00	36.75	144.63
Grundy	1,800.00	1,200.00	8.75	115.04
Guthrie	1,800.00	960.00	35.35	224.51
Hamilton	1,800.00	960.00	93.03	75.12
Hancock	1,800.00	679.50	41.00	173.92
Hardin	2,000.00	1,135.00		163.64
Harrison	1,900.00		1,041.76	610.39
Henry	1,800.00		239.75	61.39
Howard	1,800.00	960.00	58.60	559.50
Humboldt	1,800.00	1,200.00		136.89
Ida	1,999.98		594.55	85.53
Iowa	2,000.00		966.00	316.96
Jackson	2,000.00			75.88
Jasper	2,100.00	1,500.00	228.00	345.33
Jefferson	1,800.00		621.10	143.98
Johnson	2,200.00	1,320.00		166.32
Jones	1,800.00	960.00		56.04
Keokuk	1,800.00	1,050.00	419.60	244.67
Kossuth	2,500.00	1,440.00	55.70	366.39

TABLE NO. 8—PART I—Continued

Counties	Salary of superintendent	Salary of deputy	Other clerical help	Postage
Lee	2,400.00			138.75
Lincoln	3,000.00		1,375.00	190.38
Louisiana	1,800.00		625.97	139.51
Lucas	2,000.00	800.00	12.00	47.48
Lyon	1,800.00	900.00		150.29
Madison	1,800.00	1,080.00	54.76	56.47
Malaska	1,800.00	1,200.00	80.00	211.32
Marion	1,800.00	1,200.00		87.70
Marshall	2,200.00	1,010.00		190.04
Mills	1,800.00		276.15	108.00
Mitchell	1,800.00	1,300.00	18.25	125.00
Monona	1,800.00	949.12		155.31
Monroe	1,800.00	900.00		94.71
Montgomery	1,800.00	900.00	14.78	114.76
Muscatine	2,400.00		1,124.50	215.45
O'Brien	1,800.00	1,080.00	7.50	178.98
Oceola	1,800.00	875.08	41.14	151.98
Page	2,000.00	1,280.00	12.50	40.00
Palo Alto	2,150.00	1,080.00	12.00	126.00
Plymouth	1,800.00	1,200.00		181.60
Pocahontas	1,800.00	1,080.00		116.51
Polk	3,000.00	1,300.00	256.37	204.80
Pottawattamie	2,400.00	1,500.00	151.90	146.88
Poweshiek	1,800.00	1,020.00	42.30	178.70
Ringgold	1,800.00		900.00	388.98
Sac	3,000.00	600.00		52.57
Scott	2,500.00	1,320.00		136.98
Shelby	1,800.00		255.35	87.92
Sioux	2,500.00	1,300.00		174.86
Story	2,100.00	1,300.00		156.22
Tama	1,800.00		960.40	122.89
Taylor	1,800.00		49.64	85.20
Union	1,800.00		569.40	140.30
Van Buren	1,800.00		730.00	119.00
Wapello	2,000.00	900.00	25.00	112.07
Warren	2,000.00	1,020.00	71.42	254.19
Washington	1,884.33	1,200.00		127.84
Wayne	1,500.00	920.00		151.58
Webster	2,500.00	1,500.00		145.26
Winnebago	1,800.00		337.12	60.70
Winnebuck	1,800.00	750.00		214.58
Woodbury	2,800.00	1,488.33	84.00	68.92
Worth	1,800.00		454.50	76.01
Wright	2,568.64	1,070.50	22.00	158.41
Totals	\$202,714.49	\$ 79,567.27	\$ 17,737.67	\$ 26,370.58

TABLE NO. 8

Part II—Superintendents of Schools: Salaries and Expense of Office and of Normal Training Work for the year 1926

Counties	Expense visiting schools, etc.	Expense of normal institute	Total cost of office	Less fees of office	Net cost of office
Adair	\$ 253.00	\$ 382.90	\$ 2,621.50	\$ 95.50	\$ 3,529.00
Adams	121.40	361.50	2,412.33	109.00	2,704.33
Albany	191.85	48.90	2,905.45	169.00	2,736.45
Appanoose	261.31	309.75	3,430.83	238.00	3,212.83
Audubon	177.50	279.00	3,416.43	139.00	3,277.43
Benton	215.03	247.01	3,876.54	183.00	3,693.54
Black Hawk	421.06	425.70	5,218.90	135.00	5,083.90
Boone	281.38	288.74	4,066.67	143.00	3,923.67
Bremet	263.90	235.00	3,490.83	139.00	3,351.83
Buchanan	306.00	298.80	3,400.12	169.00	3,230.12
Buena Vista	374.83	251.00	4,808.96	81.00	4,727.96
Butler	383.75	150.81	4,250.48	117.00	4,133.48
Calhoun	324.70	340.00	3,973.05	97.00	3,876.05
Carroll	259.64	274.91	2,732.63	223.00	2,509.63
Cass	94.70	335.35	3,386.47	230.00	3,156.47
Cedar	217.95	200.00	3,609.02	147.00	3,462.02
Cerro Gordo	448.84	324.00	5,094.90	172.00	4,922.90
Cherokee	350.47	245.90	5,343.71	165.00	5,178.71
Chickasaw	281.99	296.15	2,976.08	189.00	2,787.08
Clarke	176.15	270.15	3,230.95	180.00	3,050.95
Clay	66.85	244.00	2,456.57	49.50	2,407.07
Clayton	324.00	200.50	2,698.17	244.00	2,454.17
Clinton	375.75	4,787.65	3,911.33	430.65	3,480.65
Crawford	285.50	230.00	5,114.39	180.00	4,934.39
Dallas	370.50	308.04	4,166.01	108.50	4,057.51
Davis	282.10	212.88	2,782.85	100.00	2,682.85
Decatur	740.00	255.81	3,801.33	241.00	3,560.33
Delaware	378.30	310.07	3,890.92	134.00	3,756.92
Des Moines	325.19	322.50	4,254.69	118.00	4,136.69
Dickinson	321.91	254.05	3,600.31	91.00	3,509.31
Dubuque	283.85	441.83	3,494.63	418.00	3,076.63
Emmet	321.15	216.06	3,156.06	82.00	3,074.06
Fayette	263.58	400.92	4,612.09	160.00	4,452.09
Floyd	147.28	245.50	2,594.23	71.00	2,523.23
Franklin	288.28	308.55	4,421.41	163.00	4,258.41
Fremont	404.55	223.00	4,210.86	69.50	4,141.36
Greene	408.20	296.52	3,766.10	111.00	3,655.10
Grundy	262.66	309.00	3,536.55	132.00	3,404.55
Guthrie	375.60	349.82	3,845.16	192.00	3,653.16
Hamilton	292.14	247.00	2,567.29	192.00	2,375.29
Hancock	319.50	96.00	3,111.92	146.00	2,965.92
Hardin	436.00	270.50	4,005.14	100.00	3,905.14
Harrison	318.40		5,270.55	96.50	5,174.05
Henry	200.10	243.00	2,742.25		2,742.25
Howard	204.00		3,583.06	166.00	3,417.06
Humboldt	213.40	281.30	3,690.59	117.00	3,573.59
Ida	306.25	290.02	3,536.83	101.00	3,435.83
Iowa	216.34	208.34	5,754.64	82.50	5,672.14
Jackson	332.30	280.23	2,717.31	302.00	2,415.31
Jasper	354.00	325.80	4,831.13	171.00	4,660.13
Jefferson	249.46	316.50	3,131.04	198.00	2,933.04
Johnson	325.82	249.00	4,242.14	157.00	4,085.14
Jones	374.50	217.75	3,474.63	180.00	3,294.63
Keokuk	266.90	405.90	4,181.66	130.40	4,051.26
Kossuth	269.00	377.18	5,108.77	223.00	4,885.77

TABLE NO. 8—PART II—Continued

Counties	Expense visiting schools, etc.	Expense of normal institute	Total cost of office	Less fees of office	Net cost of office
Lee	427.21		2,065.96	124.00	2,841.96
Linn	330.32	296.00	5,189.16	302.00	4,887.16
Louisa	145.08	221.75	2,940.11	88.00	2,852.11
Lucas	222.25	335.50	3,577.22	90.50	3,486.72
Lyon	312.90	374.29	3,487.48	197.00	3,290.48
Madison	300.01	304.13	3,455.37	123.00	3,332.37
Mahaska	333.55	233.15	3,838.02	203.00	3,635.02
Marion	275.65	185.50	3,648.85	154.00	3,494.85
Marshall	306.39	310.00	4,112.43	115.00	3,997.43
Mills	227.17	227.19	2,698.51	121.00	2,577.51
Mitchell	282.86	279.85	3,705.96	124.00	3,581.96
Monona	71.00	211.06	3,186.51	168.00	3,018.51
Monroe	169.97	255.51	3,276.19	199.00	3,077.19
Montgomery	243.00	410.00	5,483.14	76.50	5,406.64
Muscatine	364.52		4,114.48	185.00	3,929.48
O'Brien	346.66	255.00	3,656.14	96.00	3,560.14
Osceola	266.80	265.94	3,398.94		3,398.94
Page	268.17	298.92	3,999.59	72.00	3,927.59
Palo Alto	196.87	273.54	3,814.41	71.50	3,742.91
Plymouth	280.44	323.00	3,845.16	172.00	3,673.16
Pocahontas	214.55	266.84	3,477.90	66.50	3,411.40
Polk	447.22	540.00	5,949.29	297.00	5,652.29
Pottawattamie	377.90	529.85	5,156.53	383.00	4,773.53
Poweshiek	317.34	299.80	3,658.10	127.50	3,530.60
Ringgold	365.97	301.98	3,765.88	225.00	3,540.88
Sac	388.40	298.46	4,340.43	81.50	4,258.93
Scott	171.50	673.34	4,790.82	167.00	4,623.82
Shelby	363.29	316.13	2,832.60	91.50	2,741.10
Sioux	1,131.93	290.50	5,317.29	243.00	5,074.29
Story	400.40	318.99	4,214.21	147.00	4,067.21
Tama	429.38	257.40	3,615.07	161.00	3,454.07
Taylor	452.35	300.00	2,587.28	145.50	2,441.78
Union	351.78	340.87	3,202.35	128.00	3,074.35
Van Buren	384.07	369.63	3,396.50	154.00	3,242.50
Wapello	494.74	339.60	3,966.21	203.00	3,763.21
Warren	329.51	348.63	3,920.75	186.00	3,734.75
Washington	353.50	275.09	3,638.96	159.00	3,479.96
Wayne	277.45	304.90	3,393.90	168.00	3,225.90
Webster	277.37		4,578.04	109.00	4,469.04
Winnebago	274.56	294.72	2,797.17	143.00	2,654.17
Winnechick	339.39	314.05	3,469.83	160.00	3,309.83
Woodbury	427.75	327.67	3,146.67	323.00	2,823.67
Worth	400.30	42.00	2,773.81	83.00	2,690.81
Wright		229.90	4,057.45	104.00	3,953.45
Totals	\$ 31,703.60	\$ 27,494.94	\$374,798.55	\$ 15,121.50	\$ 359,677.05

TABLE NO. 9

Part I—County Recorders: Salaries and Expense, Fees Collected and Net Cost of Office for the Year 1926

Counties	Salary of recorder	Salary of deputy	Other clerical help	Postage, etc.
Adair	\$ 1,600.00	\$ 753.78		\$ 53.66
Adams	1,600.00		\$ 11.20	2.00
Adams	1,841.70	1,300.00		90.00
Appanoose	1,000.00	954.17	596.39	
Audubon	1,600.00	828.00		27.50
Benton	1,800.00	1,020.00	18.75	69.94
Black Hawk	2,300.00	2,650.00	1,362.00	54.00
Boone	1,600.00	1,050.00		128.31
Bremer	1,700.00		346.35	50.63
Buchanan	1,700.00	850.00	10.00	40.00
Buena Vista	1,700.00	1,058.00	18.50	118.85
Butler	1,700.00	900.00		60.95
Calhoun	1,700.00	1,300.00	33.25	94.68
Carroll	1,800.00	1,000.00		47.50
Cass	1,700.00	1,140.00		64.92
Cedar	1,700.00		41.25	113.09
Cerro Gordo	2,100.00	1,300.00	2,116.50	172.50
Cherokee	1,700.00	1,140.00	33.77	17.76
Chickasaw	1,700.00	950.00		73.30
Clarke	1,600.00	800.00		28.27
Clay	1,700.00	960.00		49.75
Clayton	1,900.00	1,300.00		275.21
Clinton	2,300.00	1,500.00	912.10	169.25
Crawford	1,800.00	1,300.00	10.00	
Dallas	1,900.00	1,300.00		40.46
Davis	1,600.00	900.00		45.35
Decatur	1,700.00	1,080.00		45.17
Delaware	1,700.00	900.00		56.26
Des Moines	2,100.00	1,945.00	30.00	22.00
Dickinson	1,900.00	900.00		30.46
Dubuque	2,400.00	2,350.00		96.85
Emmet	1,600.00	800.20	90.15	73.55
Fayette	1,900.00	1,300.00		173.28
Floyd	1,700.00	850.00		45.00
Franklin	1,700.00	850.00		39.00
Fremont	1,700.00	850.00		81.82
Greene	1,700.00	850.00	4.40	51.84
Grundy	1,600.00	703.98		37.06
Guthrie	1,700.00	1,945.00		91.42
Hamilton	1,800.00	1,080.00	81.00	84.11
Hancock	1,600.00	900.00		123.41
Hardin	1,800.00	1,300.00	27.00	73.84
Harrison	1,800.00	1,300.00		74.93
Henry	1,700.00	953.37		85.27
Howard	1,600.00		205.00	35.69
Humboldt	1,600.00		960.00	51.88
Ida	1,600.00	799.97		17.83
Iowa	1,700.00	1,300.00		63.28
Jackson	1,700.00	1,300.00		29.46
Jasper	1,900.00	1,300.00	7.00	73.56
Jefferson	1,700.00		198.00	48.00
Johnson	1,900.00	1,500.00		67.50
Jones	1,700.00		299.60	290.63
Keokuk	1,800.00	1,050.00		60.75
Kossuth	1,900.00	1,300.00	42.00	111.99

TABLE NO. 9—PART I—Continued

Counties	Salary of recorder	Salary of deputy	Other clerical help	Postage, etc.
Lee	2,600.00	1,690.00	886.50	83.90
Linn	2,500.00	1,975.00	1,212.40	281.60
Louis	2,600.00	860.00		86.61
Louisiana	1,700.00	960.00		10.00
Lyon	1,700.00	1,020.00		87.47
Madison	1,600.00	960.00		42.37
Mahaska	1,500.00	960.00		45.76
Marion	1,800.00	1,200.00	78.40	15.38
Marshall	2,000.00	1,080.00		101.01
Mills	1,600.00		104.60	25.00
Mitchell	1,600.00	399.00		53.92
Monona	1,700.00	940.12		308.20
Monroe	1,800.00	950.00		37.70
Montgomery	1,700.00	850.00	2.00	84.63
Muscatine	1,900.00	1,300.00		49.56
O'Brien	1,700.00	1,020.00	9.50	62.04
Oceola	1,569.96	1,030.00		70.01
Page	1,800.00	225.00	25.00	79.01
Palo Alto	1,700.00	1,080.00		72.40
Plymouth	1,800.00	1,380.00		16.32
Pocahontas	1,700.00	1,140.00		68.26
Polk	3,100.00	2,015.00	18,718.75	200.00
Pottawattamie	2,400.00	2,540.56	2,428.70	150.82
Poweshiek	1,700.00	1,300.00		85.71
Ringgold	1,600.00	800.00	35.06	
Sac	1,700.00	1,080.00		121.17
Scott	2,500.00	2,550.00	1,145.50	97.20
Shelby	1,700.00	750.00		50.08
Sioux	1,900.00	1,280.00		63.18
Story	1,900.00	1,200.00	146.20	172.00
Tama	1,800.00	1,200.00		90.25
Taylor	1,700.00			71.25
Union	1,700.00	1,080.00		21.50
Van Buren	1,600.00	850.00		49.57
Wapello	2,245.04	1,200.00	720.00	70.00
Warren	1,700.00	1,020.00	31.50	9.63
Washington	1,708.36	1,080.00		28.00
Wayne	1,608.33	850.00		56.88
Webster	2,121.67	1,500.00	1,008.00	
Winnebago	1,600.00	840.00		88.84
Winneshiek	1,800.00		263.40	32.00
Woodbury	3,100.00	5,580.00	2,602.00	248.80
Worth	1,600.00		577.50	39.79
Wright	1,800.00	1,080.00		212.80
Totals	\$ 180,000.32	\$ 106,842.55	\$ 37,652.05	\$ 7,868.61

TABLE NO. 9

Part II—County Recorders: Salaries and Expense, Fees Collected and Net Cost of Office for the Year 1926

Counties	Total cost of office	Fees collected	Net cost of office	Net profit to county
Adair	\$ 2,407.44	\$ 1,250.80	\$ 1,156.64	
Adams	1,613.30	707.15	906.05	
Adams	3,231.70	1,062.80	2,168.90	
Appanoose	3,458.89	1,828.03	1,630.86	
Audubon	2,455.50	1,034.00	1,420.00	
Benton	2,008.60	2,184.00	734.60	
Black Hawk	6,346.00	5,830.30	515.70	
Boone	3,078.31	2,374.75	703.56	
Bremer	2,006.83	966.75	1,139.08	
Buchanan	2,000.00	1,714.05	285.95	
Buena Vista	2,805.35	1,852.40	952.95	
Butler	2,669.96	1,652.85	1,007.10	
Calhoun	3,027.96	1,693.63	1,334.33	
Carroll	2,847.50	1,497.45	1,350.05	
Cass	2,904.92	2,160.50	744.42	
Cedar	1,854.24	1,188.40	665.84	
Cerro Gordo	5,080.00	4,281.80	798.20	
Cherokee	2,891.53	1,531.75	1,359.78	
Chickasaw	2,735.58	1,306.15	1,429.43	
Clarke	2,438.27	1,020.00	1,418.27	
Clay	2,709.73	1,794.75	914.98	
Clayton	3,375.21	1,163.10	2,212.11	
Clinton	4,721.25	3,762.60	958.65	
Crawford	3,398.89	2,730.00	668.89	
Dallas	3,140.46	2,486.50	653.96	
Davis	2,545.35	828.40	1,716.95	
Decatur	2,895.17	1,747.95	1,077.22	
Delaware	2,656.26	1,654.00	1,002.26	
Des Moines	3,107.00	2,238.40	868.60	
Dickinson	2,500.46	1,822.95	677.51	
Dubuque	2,446.85	3,444.15	2,097.30	
Emmet	2,672.00	1,701.15	970.85	
Fayette	3,273.28	2,254.65	1,018.63	
Floyd	2,505.00	1,804.55	700.45	
Franklin	2,570.00	1,639.95	930.05	
Fremont	2,631.52	2,024.90	606.62	
Greene	2,609.24	1,746.45	862.79	
Grundy	2,431.04	1,261.10	1,169.94	
Guthrie	2,836.42	2,394.70	441.72	
Hamilton	3,045.11	2,007.85	1,037.26	
Hancock	2,633.41	1,337.85	1,295.56	
Hardin	3,009.84	2,217.90	791.94	
Harrison	3,074.93	2,005.15	1,069.78	
Henry	2,708.64	1,139.65	1,568.99	
Howard	1,818.03	942.95	875.08	
Humboldt	2,611.88	1,420.45	1,191.43	
Ia	2,417.85	1,329.35	1,088.50	
Iowa	3,113.28	1,406.90	1,706.38	
Jackson	2,909.46		2,909.46	
Jasper	3,179.58	3,791.65		\$ 612.07
Jefferson	1,946.00	1,357.60	588.40	
Johnson	3,467.50	2,558.50	909.00	
Jones	2,300.22	1,346.70	953.52	
Keokuk	2,919.75	1,699.35	1,220.40	
Kossuth	3,253.99	2,606.45	647.54	

TABLE NO. 9—PART II—Continued

Counties	Total cost of office	Fees collected	Net cost of office	Net profit to county
Lee	5,259.40	2,586.70	2,672.70	
Linn	8,002.00	8,002.80		1,003.80
Louisa	2,486.61	1,242.80	1,243.81	
Lucas	2,670.00	1,245.40	1,424.60	
Lyon	2,807.47	1,385.55	1,421.92	
Madison	2,602.37	1,634.00	977.77	
Mahaska	3,896.76	2,114.75	781.01	
Marion	5,093.08	2,340.80	752.88	
Marshall	3,181.01	3,060.15	100.86	
Miller	1,729.06	1,516.96	212.11	
Mitchell	3,032.02	1,082.96	969.97	
Monona	2,757.32	2,132.30	625.02	
Monroe	2,782.70	1,210.30	1,572.40	
Montgomery	2,636.63	1,647.75	988.88	
Muscatine	3,149.56	2,550.25	599.31	
O'Brien	3,739.54	1,742.55	1,996.99	
Osceola	2,689.97	1,041.90	1,648.07	
Page	2,129.01	2,683.00		554.59
Palo Alto	2,852.40	1,833.40	999.00	
Plymouth	3,106.35	1,767.10	1,429.25	
Pocahontas	3,908.30	2,647.05	861.21	
Polk	94,033.73	33,288.75	744.98	
Pottawattamie	8,227.48	8,214.05	13.43	
Poweshiek	2,985.11	1,908.00	991.51	
Ringgold	2,433.08	1,275.90	1,159.18	
Saunders	3,911.17	1,785.45	1,125.72	
Scott	6,592.70	6,787.84	204.86	
Shelby	2,506.68	1,433.30	1,073.38	
Sioux	3,343.18	2,006.50	1,276.68	
Story	3,418.39	3,510.35		92.15
Tama	3,090.25	1,863.35	1,226.90	
Taylor	1,771.25	1,154.25	587.00	
Union	2,811.30	1,486.60	1,324.70	
Van Buren	2,409.57	1,022.20	1,477.37	
Wapello	4,235.04	1,433.54	2,781.50	
Warren	2,761.15	1,682.60	1,078.55	
Washington	2,836.26	1,566.60	1,269.66	
Wayne	2,517.21	1,388.85	1,128.36	
Webster	4,789.67	4,180.15	609.52	
Winnebago	2,038.84	1,683.06	944.89	
Winnebuck	2,065.40	1,063.10	1,002.30	
Woodbury	11,580.80	12,628.90		1,048.10
Worth	2,217.49	1,157.00	1,060.49	
Wright	3,092.80	2,000.75	1,092.05	
Totals	\$ 331,867.53	\$ 233,296.98	\$ 101,911.31	\$ 3,340.71

TABLE NO. 10

Part I—County Attorneys: Salaries and Expense and Total Cost of Office for the Year 1926

Counties	Salary of attorney	Per cent on fines	Fee on school fund and foreclosures	Other fees	Total compensation of county attorney
Adair	\$ 1,100.00	\$ 183.70			\$ 1,283.70
Adams	1,100.00	114.88			1,214.88
Adams	1,516.70				1,516.70
Appanoose	1,700.00	425.00	\$ 579.18		2,704.18
Audubon	1,100.00	82.00	75.00		1,257.00
Benton	1,000.00	300.10			1,300.10
Boone	2,500.00	1,094.45	1,470.00		5,064.45
Black Hawk	1,700.00	37.70		\$ 140.00	1,877.70
Bremer	1,400.00	308.33			1,708.33
Buchanan	1,400.00	288.88		637.30	2,326.18
Buena Vista	1,599.92	504.33		796.00	2,894.25
Butler	1,400.00	50.00			1,450.00
Calhoun	1,400.00	452.02		705.00	2,557.02
Carroll	1,600.00	253.00			1,853.00
Cass	1,400.00	368.50		50.00	1,818.50
Cedar	1,400.00	270.78			1,670.78
Cerro Gordo	1,754.15	920.72		1,990.60	4,665.47
Cherokee	2,400.00	527.62			1,927.62
Chickasaw	1,400.00				1,400.00
Clarke	1,100.00	43.50			1,143.50
Clay	1,400.00	309.76		60.00	1,659.76
Clayton	1,700.00	335.74		80.00	2,115.74
Crawford	2,176.67	1,416.68	845.30		4,438.65
Dallas	1,600.00	257.35			1,857.35
Davis	1,700.00	192.54		400.00	2,292.54
Decatur	1,100.00	78.35	147.56	900.00	2,225.91
Delaware	1,400.00	160.23			1,560.23
Des Moines	1,400.00	240.85			1,640.85
Dickinson	2,000.00	754.49		450.00	3,204.49
Dubuque	1,100.00	155.00			1,255.00
Emmet	2,500.00	343.83			2,843.83
Fayette	1,400.00	191.65		400.00	1,991.65
Floyd	1,700.00	544.50		225.00	2,469.50
Franklin	1,400.00	250.00			1,650.00
Fremont	1,400.00	276.50		75.00	1,751.50
Greene	1,400.00	236.35		225.00	1,861.35
Grundy	1,400.00	138.30			1,538.30
Guthrie	1,100.00	114.67			1,214.67
Hamilton	1,400.00	368.30		175.00	1,943.29
Hancock	1,600.00				1,600.00
Hardin	1,100.00	35.00		100.00	1,235.00
Harrison	1,600.00	210.00			1,810.00
Henry	2,600.00	95.76		190.50	1,795.76
Howard	1,400.00	2.50		200.00	1,602.50
Humboldt	1,100.00				1,100.00
Iowa	1,099.98	165.00			1,264.98
Jackson	1,099.98				1,099.98
Jasper	1,400.00	778.84			2,178.84
Jefferson	1,400.00	127.00		100.00	1,627.00
Johnson	1,702.00	318.90		1,590.00	3,611.80
Jones	1,400.00	169.70		175.00	1,744.70
Kearney	1,700.00	445.71			2,145.71
Knox	1,400.00	345.00			1,745.00
Kossuth	1,800.00	310.50		895.00	2,805.50
Kossuth	1,700.00	696.50			2,396.50

TABLE NO. 10—PART I—Continued

Counties	Salary of attorney	Per cent on fines	Fee on school fund and foreclosures	Other fees	Total compensation of county attorney
Lee	2,500.00	123.47			2,623.47
Lincoln	2,000.00	1,601.33		4,251.00	9,342.33
Louis	1,100.00	242.74			1,342.74
Lucas	1,400.00	130.00		525.00	2,045.00
Lyon	1,400.00	238.70			1,638.70
Madison	1,100.00	98.00		50.00	1,248.00
Mahaska	1,726.00	57.50		250.00	2,043.50
Marion	1,600.00	109.00		1,700.00	3,409.00
Marshall	1,700.00	412.19	67.99	400.00	2,580.18
Miller	1,100.00	166.40			1,266.40
Mitchell	1,100.00	354.40		225.00	1,679.40
Monona	1,400.00			220.00	1,620.00
Monroe	1,600.00				1,600.00
Montgomery	1,400.00	160.20		125.00	1,685.20
Muscatine	1,700.00	679.69		1,000.00	3,379.69
O'Brien	1,400.00	95.50		225.00	1,720.50
Osceola	1,000.00	258.75			1,258.75
Page	1,600.00	321.75			1,921.75
Palo Alto	1,400.00	135.00			1,535.00
Plymouth	1,600.00	335.80		425.00	2,360.80
Pocahontas	1,400.00	232.50			1,632.50
Polk	3,000.00	3,600.38	8,260.65	14,861.43	25,722.46
Pottawattamie	3,491.72	1,761.37	546.30	5,789.39	11,588.78
Poweshiek	1,400.00	267.27		175.00	1,842.27
Ringgold	1,100.00	81.87			1,181.87
Sac	1,400.00	164.00			1,564.00
Scott	3,000.00	2,651.83		1,125.00	6,776.83
Shelby	1,400.00	149.50		50.00	1,599.50
Sioux	1,700.00	431.96			2,131.96
Story	1,700.00	471.93			2,171.93
Tama	1,600.00	136.50		100.00	1,836.50
Taylor	1,400.00	140.00		75.00	1,615.00
Union	1,400.00	119.00			1,519.00
Van Buren	1,100.00	76.63		125.00	1,301.63
Wapello	2,000.00	270.00		1,075.00	3,345.00
Warren	1,400.00				1,400.00
Washington	1,416.50	67.50			1,484.00
Wayne	1,125.00	500.39	101.00		1,726.39
Webster	1,096.00	396.00		635.00	2,127.00
Winnebago	1,100.00	194.50		165.00	1,459.50
Winnebuck	1,600.00				1,600.00
Woodbury	3,000.00	1,167.05			4,167.05
Worth	1,100.00				1,100.00
Wright	1,600.00	331.23			1,931.23
Totals	\$123,618.55	\$ 25,123.33	\$ 3,564.00	\$ 30,121.75	\$ 222,427.63

TABLE NO. 10

Part II—County Attorneys: Salaries and Expense and Total Cost of Office for the Year 1926

Counties	Assistant to county attorney	Postage, etc.	Amount paid assistant counsel	Expense including office rent	Total cost of office
Adair		\$ 4.80	\$ 200.00	\$ 114.00	\$ 1,602.83
Adams				32.18	1,355.00
Adams	100.00	22.68		184.00	1,824.08
Appanoose	945.00	9.30		308.67	3,867.05
Audubon				129.00	1,380.00
Benton	360.00			329.25	3,492.25
Black Hawk	2,551.80	22.50	750.32	3,135.54	15,528.41
Boone			1,025.00	89.04	5,991.74
Bremner		0.97		227.00	2,927.44
Buchanan				378.96	2,700.13
Buena Vista		63.55	450.00	199.81	3,357.61
Butler		6.00	730.50	427.57	3,094.57
Calhoun				320.04	2,782.06
Carroll				297.72	2,481.12
Cass	300.00	20.00		267.73	2,300.23
Cedar				425.37	2,103.15
Cerro Gordo		25.00	2,114.76	1,180.16	7,904.39
Cherokee			172.80	804.47	3,904.80
Chickasaw		10.00		517.34	1,937.34
Clarke		146.90		187.00	1,477.40
Clay	1,486.33			555.77	5,701.86
Clayton		34.33	100.00	654.35	2,964.61
Clinton	2,487.35	435.00		356.42	3,705.40
Crawford		52.48	335.00	561.10	2,695.00
Dallas	150.00	46.78	240.00	390.45	5,123.77
Davis		29.52		86.12	5,232.83
Deaatur		20.38		769.32	3,865.17
Delaware					1,640.83
Des Moines			10.00	289.75	3,604.24
Dickinson		10.00	1,250.00	132.10	2,647.10
Dubuque	2,000.00	25.00		803.10	5,673.93
Emmet			235.00	415.42	3,342.67
Fayette	300.00			1,366.06	3,859.66
Floyd		5.00	1,182.65	498.75	3,353.80
Franklin	174.92			149.27	3,075.69
Fremont		313.34	500.00		3,674.69
Greene			25.00	1,245.80	2,869.69
Grundy				99.41	1,274.08
Goehle	50.00	30.51	65.00	360.56	2,446.26
Hamilton			50.00	425.65	2,675.65
Hancock	928.15			82.30	2,965.25
Hardin				34.00	1,844.05
Harrison	225.00	2.00		96.09	1,169.26
Henry			275.00	87.72	2,065.32
Howard		14.54	100.00	150.00	1,364.54
Humboldt	349.80	14.11		855.95	2,485.81
Ia				304.15	1,404.12
Iowa	1,111.80			507.07	3,797.71
Jackson	100.00	17.00	285.65	339.92	2,859.97
Jasper			943.69	1,286.23	5,841.72
Jefferson		16.00		35.00	1,795.70
Johnson		30.07	920.00	1,215.00	4,310.78
Jones				385.55	2,016.55
Keokuk				733.25	2,556.75
Kossuth				339.65	2,726.15

TABLE NO. 10—PART II—Continued

Counties	Assistants to county attorney	Postage, etc.	Amount paid assistant counsel	Expense including office rent	Total cost of office
Lee	1,000.00	15.00		1,547.47	5,182.94
Linn	4,000.00	1,738.25		283.00	15,278.58
Louis				19.40	1,362.14
Lucas		14.60	125.00	190.85	2,275.45
Lyon				371.85	1,908.55
Madison			100.00	498.48	1,846.48
Mahaska		16.00	984.25	807.83	3,801.58
Marion		10.99	50.00	173.57	2,003.56
Marshall	915.00	22.48	256.11	157.24	3,561.01
Mills		2.80	225.00	147.07	1,641.27
Mitchell		15.00	59.82	358.19	2,112.41
Monona		43.82	1,100.00	191.33	2,965.15
Monroe	335.00			149.98	1,882.98
Montgomery			455.00	5.69	2,143.80
Muscatine		12.00		40.20	3,348.89
O'Brien			256.10	1,305.36	3,180.96
Oscola		30.99		39.15	1,428.81
Page			1,846.34	507.05	4,565.14
Palo Alto		28.86		411.55	1,974.91
Plymouth			700.00	198.14	3,258.94
Pocahontas		46.99	302.00	86.00	1,967.49
Polk	10,132.32	52.00	10,346.99	3,097.71	38,509.15
Pottawattamie	3,532.42	40.00		49.21	9,411.02
Poweshiek		9.43	1,892.00	1,725.11	4,968.81
Ringold		13.36		278.23	1,475.46
Sac			594.50	382.46	2,540.96
Scott	4,000.00	68.30	750.00	1,100.50	12,660.63
Shelby				7.50	1,607.00
Sioux		10.96	1,330.00	383.12	4,070.95
Story			2,830.77	600.00	5,102.72
Tama		4.00		512.64	2,653.14
Taylor			435.00	228.08	2,278.08
Union		14.28	2,099.07	642.40	4,276.55
Van Buren			275.00	137.00	1,713.63
Wapello		27.45	29.00	840.00	4,232.45
Warren		1.40		1,401.40	4,401.40
Washington		6.00		381.22	1,871.31
Wayne	84.74			438.65	1,761.13
Webster			1,012.85	368.85	2,236.08
Winnebago	885.00	45.73		191.12	6,777.15
Winnebush			4,086.03	5,004.24	17,215.45
Woodbury	4,000.00	44.16	4,000.00	325.00	1,450.00
Worth			25.00	156.13	2,257.46
Wright	150.00				
Totals	\$ 43,007.89	\$ 1,792.22	\$ 48,963.40	\$ 50,607.19	\$ 368,788.36

TABLE NO. 11

Part I—County Engineers, Coroners; Salaries and Expense of Office for the Year 1926

Counties	Salary of engineer	Automobile expense	Railway and livery expense	Hotel expense	Supplies
Adair	\$ 2,727.50	\$ 163.00			\$ 11.04
Adams	3,000.00				30.78
Adams	3,106.07		\$ 573.03		
Adams	222.12		72.47		
Appanoose	2,067.67	270.60			136.45
Benton	6,734.00		1,064.55		132.07
Black Hawk	7,476.84	1,186.88			654.37
Bremet	7,230.46	1,754.88			
Boone	3,577.29	340.20			156.58
Buchanan	2,485.90	190.94			
Buena Vista	7,014.68	1,050.30	8.14	\$.80	86.38
Butler	3,871.11	574.70			168.52
Calhoun	5,067.50	1,838.34	5.00	55.05	92.28
Carroll	4,174.61	896.80		61.50	205.43
Cass	2,880.81	975.80			223.08
Cedar	3,608.22	834.30			130.60
Cerro Gordo	5,153.45	728.58			15.00
Chickasaw	5,068.80	807.62			2.75
Cherokee	3,181.97	384.70			
Clarke	2,717.75	360.45			
Clay	6,454.18	1,710.45			
Clayton	4,662.25	40.00	1.75	2.00	106.37
Clinton	6,408.30	1,056.40			396.13
Crawford	5,385.34	892.50			278.84
Dallas	7,114.98	2,361.65		251.93	612.59
Davis	3,681.50				22.88
Decatur	4,729.96	829.02		66.60	
Delaware	3,727.32	618.90			55.65
Des Moines	3,950.50	149.85			36.30
Dickinson	4,322.84	524.20			240.58
Dubuque	5,870.00	1,352.21	6.39	75.65	134.55
Emmet	5,255.05	1,379.60			81.00
Fayette	5,066.26	118.90			
Floyd	6,351.45			9.85	
Franklin	8,045.29	250.90			44.60
Fremont	1,913.31	851.68			253.68
Greene	4,968.18	2,226.40			2.28
Grundy	5,256.41	541.50			63.61
Guthrie	4,336.20	306.07			90.22
Hamilton	3,446.01	1,344.20			172.72
Hancock	2,618.45	961.00			
Hardin	8,834.51	1,184.02			
Harrison	1,366.92	775.05			27.86
Henry	2,067.50			1,480.33	210.00
Howard	4,258.05	945.70			119.51
Humboldt	3,949.24	1,041.63			69.12
Ida	3,661.73	272.65			
Iowa	1,738.02	946.27			
Jackson	4,062.02				72.95
Jasper	5,221.80	689.13			151.98
Jefferson	3,868.43	860.00		16.48	164.50
Johnson	11,710.04	332.32		3.05	680.04
Jones	4,008.37	928.50			89.54
Keokuk	4,061.30	15.21			59.81
Kossuth	4,241.73	1,064.88			

TABLE NO. 11—PART I—Continued

Counties	Salary of engineer	Automobile expense	Railway and livery expense	Hotel expense	Supplies
Lee	5,222.54	411.00	1.04	54.81	180.57
Linn	25,605.24	1,435.04			
Louisa	5,000.46				
Lucas	3,700.00				
Lyon	5,500.50	1,870.30			
Madison	3,100.00	136.25			3.00
Mahaska	3,165.00	379.71			135.41
Marion	2,783.94	500.00			16.13
Marshall	6,004.09	684.39	113.77		639.15
Mills	2,400.00	707.97			55.03
Mitchell	6,233.03	1,282.06			
Monona	4,112.71	381.70	20.00		87.96
Monroe	501.63				
Montgomery	2,442.57	376.58			77.87
Muscataine	6,410.38				175.06
O'Brien	6,001.00	84.40		54.58	
Oceola	4,459.38	605.59			1.15
Page	1,247.44	34.00	4.78		54.30
Palo Alto	4,420.32	1,020.10		3.10	6.37
Plymouth	4,735.22	979.58			
Pocahontas	5,390.16	1,319.59			2.25
Polk	13,050.26	1,555.50			788.58
Pottawattamie	3,362.83		2.50		
Poweshiek	4,482.00	914.10			128.96
Ringgold					
Sac	6,717.88	580.50	15.43	437.10	364.50
Scott	8,101.94	1,322.95			
Shelby	3,132.55	1.40		19.78	22.28
Sioux	6,007.64	548.80		108.00	184.38
Story	1,064.35	435.46			
Tama	11,231.54	1,985.10	680.90		675.21
Taylor	2,234.00	239.84			174.92
Union	1,539.91				
Van Buren					
Wapello	3,477.50				42.55
Warren	4,056.11	591.39			120.32
Washington	3,518.42		585.70		
Wayne	3,128.00	806.45			54.58
Webster	5,789.01	1,548.10			
Winnebago	3,014.25	314.00			82.11
Winnechee	4,737.19	1,120.51			106.10
Woodbury	7,157.05	1,565.17		164.20	190.67
Worth	4,343.15	816.80			37.69
Wright	2,786.22	1,042.30			44.21
Totals	\$657,448.42	\$77,474.67	\$4,346.00	\$2,908.36	\$11,043.21

TABLE NO. 11

Part II—County Engineers, Coroners: Salaries and Expense of Office for the Year 1926

Counties	Miscellaneous	Total	Paid county for engineer's services	Net cost of county engineer	Expense and cost, etc. of drainage engineer	County coroners' compensation and expense for the year 1926
Adair		\$ 2,001.54	\$ 9.69	\$ 2,001.94		\$ 1,054.10
Adams	40.94	2,001.72	904.90	2,454.76		2,371.91
Albany	25.36	4,004.85		4,004.85	4,847.03	42.60
Appanoose		294.50		294.50		85.45
Audubon		2,474.72		2,474.72		90.65
Benton	22.95	9,545.15		9,545.15		77.05
Black Hawk	60.44	8,846.15		8,846.15		243.25
Boone	11.35	6,660.16	435.05	9,224.21	28.45	136.00
Bremer	10.90	4,228.42		4,228.42		61.00
Buchanan	26.22	2,809.74		2,809.74		113.05
Buena Vista	39.66	9,025.58		9,012.58	556.81	40.00
Butler	15.66	4,545.85		4,555.00		
Calhoun	3.79	7,168.20	30.00	7,138.26	71.50	47.80
Carroll	15.92	5,239.11	689.02	4,549.89	2,396.15	321.91
Cass	30.37	4,099.41	714.02	3,377.89	2,238.00	34.25
Cedar	309.59	4,742.11		4,742.11		46.00
Cerro Gordo	272.56	6,375.60		6,375.60	865.50	184.45
Cherokee	30.01	6,102.03	782.49	5,319.54		32.60
Chickasaw		3,506.67		3,506.67		100.55
Clarke		3,102.20		3,102.20		
Clay		8,176.38		8,176.38	137.35	35.00
Clayton		4,706.00	818.95	3,917.05		139.20
Clinton	22.68	7,501.05		7,501.05	683.15	
Crawford	58.40	6,679.46		6,679.46	100.97	84.70
Dallas		10,007.70		10,007.70	860.40	145.50
David		4,244.09	1,532.43	2,711.66	179.42	62.45
Deaatur	44.91	5,682.83		5,682.83		36.90
Delaware		4,346.22		4,346.22		
Des Moines		3,415.00	770.91	2,644.09	578.74	132.70
Dickinson	8.26	4,891.00	1,454.74	3,436.86	400.89	96.70
Dubuque	180.29	7,728.08	612.83	7,115.20	4,050.07	289.65
Emmet	818.63	7,452.28		7,452.28	112.79	31.40
Fayette	185.13	5,444.89	1,105.54	4,339.35		177.35
Floyd	8.20	6,450.68		6,450.68	92.00	104.40
Franklin		8,305.19		8,305.19	1,955.15	14.40
Fremont		2,800.50		2,800.50	413.70	77.80
Greene	101.02	7,549.28		7,549.28	1,879.20	62.00
Grundy	25	5,827.44		5,827.44	390.30	19.20
Guthrie	123.50	4,819.38	654.92	4,164.46		16.40
Hamilton	21.10	4,901.83		4,901.83	736.20	
Hancock	4.60	3,726.77		3,726.77	3,309.67	29.70
Hardin	137.00	9,600.52	1,016.99	8,583.54	274.16	11.15
Harrison	63.60	5,145.66		5,145.66	781.67	92.50
Henry	19.46	2,054.82	657.44	1,397.38		48.20
Howard	62.13	6,906.21		6,906.21		6.90
Humboldt	11.31	5,121.89		5,121.89		
Iowa		4,000.50		4,000.50		94.75
Jackson	150.58	1,806.60		1,806.60		54.55
Jasper	44.54	5,083.43		5,083.43	3,783.49	84.25
Jefferson	85.69	6,221.85	964.90	5,256.95	489.16	32.80
Johnson	46.00	4,035.41	1,054.40	3,881.01	757.50	160.80
Jones	272.55	12,915.78	812.25	12,103.53		11.90
Keokuk		5,026.50		5,026.50		107.60
Kossuth	8.22	4,124.54		4,124.54		59.60
	49.65	5,346.26	1,401.79	3,944.47	4,582.27	

TABLE NO. 11—PART II—Continued

Counties	Miscellaneous	Total	Paid county for engineer's services	Net cost of county engineer	Expense and cost, etc. of drainage engineer	County coronor's compensation and expense for the year 1926
Lee	91.84	5,061.20		5,061.20	49.10	25.75
Lincoln	27.62	27,058.80		27,058.80		1,451.92
Louisiana		3,900.45		3,900.45		37.75
Lucas	3.16	2,708.16	1,467.56	1,235.60		46.15
Lyon	17.00	7,447.85	422.28	7,025.57		
Madison		2,249.25		2,249.25		
Mahaska	29.04	2,504.25	858.94	1,700.29	1,327.70	62.80
Marion	10.54	3,310.61		3,310.61		88.71
Marshall	204.46	8,336.27		8,336.27		195.95
Mills		3,131.00	743.69	2,387.31	605.58	58.95
Mitchell	50.62	7,634.71	1,156.12	6,478.59	8.40	10.20
Monona		4,602.37	2,919.84	1,682.53	3,826.00	61.03
Monroe	5.40	907.03		907.03		232.00
Montgomery	38.22	2,935.19		2,935.19	2,140.85	5.00
Muscatine	55.84	6,639.28	1,395.20	5,244.08	45.95	106.00
O'Brien		6,210.04		6,210.04		27.10
Oceola	8.00	5,129.03		5,129.03	3.00	9.00
Page		1,340.52		1,340.52		18.40
Palo Alto	3.00	5,452.89		5,452.89	172.00	19.60
Plymouth	45.55	5,750.36		5,750.36	163.90	114.75
Pocahontas	37.86	5,949.77		5,949.77	2,046.88	
Polk	31.00	15,435.34	682.14	14,493.20	70.79	2,170.35
Pottawattamie	1,449.90	3,715.31		3,715.31	2,791.85	300.80
Poweshiek	61.60	5,586.66	1,465.55	4,131.11		9.80
Ringgold						313.15
Sac	74.95	7,690.56	138.10	7,552.46	289.81	30.85
Scott	313.30	9,737.50		9,737.50		2,013.07
Shelby	498.27	3,669.28		3,669.28		5.00
Sioux	18.64	6,918.06	277.02	6,641.04		
Story	406.40	2,806.21		2,806.21	246.85	197.80
Tama	64.81	14,587.49		14,587.49		52.00
Taylor	17.16	2,855.92		2,855.92		23.40
Union	11.43	1,551.34		1,551.34		112.15
Van Buren						
Wapello	1.38	2,521.43		2,521.43		210.35
Warren	3.61	4,780.43		4,780.43		291.30
Washington	85.11	4,137.27		4,137.27		53.75
Wayne	4.00	4,053.00	648.98	3,404.02		45.90
Webster	2,949.62	10,236.73		10,236.73	1,195.97	57.40
Winnebago	74.60	2,484.96		2,484.96	4.52	
Winnebuck	18.45	6,051.75		6,051.75		15.21
Woodbury	83.65	9,160.74	799.14	8,361.60	4,510.80	761.95
Worth	28.28	5,225.02	742.04	4,482.98	345.05	65.00
Wright	36.04	3,901.67		3,901.67	70.00	232.65
Totals	\$ 10,109.22	\$549,329.91	\$ 31,798.86	\$517,536.05	\$ 60,563.92	\$14,007.06

TABLE NO. 12

Part I—County Home: Expenditures for the Year 1926

Counties	No. of acres	No. of poor	No. of insane	Total No. of inmates	Value of land	Value of buildings
Adair	160	11		11	\$ 24,000.00	\$ 15,000.00
Adams	160	8		8	35,000.00	5,000.00
Allamakee	200	31		31	25,000.00	17,000.00
Appanoose	230	26		26	28,500.00	15,000.00
Audubon	193	7		7	28,500.00	5,000.00
Benton	201	23		23	40,200.00	80,000.00
Black Hawk	280	40	53	93	53,500.00	79,250.00
Boone	232	16	61	77	32,460.00	106,765.00
Bremor	280	20	22	42	38,640.00	31,300.00
Buchanan	226	38		38	33,900.00	73,375.00
Buena Vista	300	5		5	40,000.00	15,000.00
Butler	160	24		24	35,000.00	25,250.00
Calhoun	320	19		19	36,000.00	60,000.00
Carroll	124	10		10	24,850.00	7,000.00
Cass	166	10		10	29,250.00	8,000.00
Cedar	200	20	20	40	40,000.00	68,000.00
Cerro Gordo	302	26	37	63	68,600.00	87,500.00
Cherokee	250	15	13	28	46,300.00	10,000.00
Chickasaw	160	13	10	23	24,000.00	33,400.00
Clarke	160	4		4	20,800.00	3,675.00
Clay	380	10		10	46,500.00	17,500.00
Clayton	255	43	47	89	25,500.00	25,230.00
Clinton	200	76	61	117	30,000.00	35,000.00
Crawford	76	15		15	12,000.00	15,500.00
Dallas	535	22	27	49	80,000.00	35,000.00
Davis	317	27		27	30,000.00	16,000.00
Decatur	240	21	7	28	30,000.00	37,435.00
Delaware	240	26	36	62	19,000.00	30,000.00
Des Moines	257	55	64	119	61,400.00	86,400.00
Dickinson	120	7	0	7	9,600.00	13,300.00
Dubuque	240	54		54	36,000.00	29,500.00
Emmet	220	3		3	44,000.00	14,000.00
Fayette	458	29	44	73	57,250.00	43,907.50
Franklin	240				35,540.00	10,110.00
Floyd	240	9		9	52,000.00	
Fremont	240	22		22	31,720.00	41,325.00
Greene	240	9		9	41,520.00	25,000.00
Grundy	160	7	2	9	24,000.00	16,340.00
Guthrie	250	9	35	44	23,400.00	39,605.00
Hamilton	240	18	19	37	86,000.00	
Hancock	300	8	20	28	40,000.00	31,500.00
Hardin	143				22,880.00	34,800.00
Harrison						
Henry	160	21	15	36	35,000.00	35,000.00
Howard	79	13		13	8,000.00	6,250.00
Humboldt	190	6	0	6	24,000.00	16,500.00
Ia						
Iowa	337	31		31	67,450.00	44,000.00
Jackson	441	28	22	50	55,125.00	75,000.00
Jasper	200	10	48	58	26,000.00	43,400.00
Jefferson	231	35	18	53	100,000.00	45,000.00
Johnson	327	33	35	68	49,000.00	36,000.00
Jones	305	22	20	42	35,000.00	50,000.00
Keokuk	304	15	5	20	35,000.00	10,000.00
Kossuth	240	12		12	42,000.00	
Lee	243	60	24	98	29,231.25	58,454.00

TABLE NO. 12—PART I—Continued

Counties	No. of acres	No. of poor	No. of insane	Total No. of inmates	Value of land	Value of buildings
Linn	385	78	22	170	76,200.00	160,000.00
Louisa	336	13	4	17	49,012.50	31,025.00
Lucas	196	14	17	31	29,270.00	32,000.00
Lyon	10	10	10	10	2,000.00	15,000.00
Madison	257	25	8	28	93,114.54	
Mahaska	320	20	36	46	40,000.00	25,000.00
Marion	276	12	3	15	38,000.00	10,000.00
Marshall	400	25	50	85	71,200.00	20,400.00
Miller	290	10	0	10	50,000.00	10,000.00
Mitchell	72	7		7	10,800.00	9,000.00
Monona	120	15		15	15,000.00	12,000.00
Monroe	290	31	11	42	25,000.00	24,000.00
Montgomery	160	9	30	39	24,000.00	17,700.76
Muscatine	116	30	20	40	25,000.00	45,775.00
O'Brien	331	8	17	25	75,440.00	42,550.00
Oscola						
Page	170	26		26	40,000.00	34,000.00
Palo Alto	160	4		4	48,000.00	13,675.00
Plymouth	280	14		14	56,000.00	
Pocahontas	243	12	4	16	85,700.00	44,370.00
Polk	475	120	140	260	176,200.00	250,104.72
Pottawattamie	240	38		38	48,000.00	27,587.00
Poweshiek	80	13	9	22	18,000.00	32,200.00
Ringgold	240		7	7	30,000.00	30,600.00
Sac	160	1		1	27,200.00	
Scott	190	99		99	52,250.00	84,474.80
Shelby	167	9		9	33,400.00	18,600.00
Sioux	120	10	17	27	20,800.00	15,000.00
Story	328	19	22	51	37,400.00	89,900.00
Tama	227	26	18	42	34,800.00	97,200.00
Taylor	320	10	1	11	35,200.00	28,025.00
Union	243	10	17	27	12,175.00	27,000.00
Van Buren	402	17	23	40	40,225.00	30,000.00
Vashello	338	49	26	75	65,600.00	85,700.00
Warren	340	14		14	26,800.00	7,140.00
Washington	141	8	44	52	18,000.00	58,000.00
Wayne	290	12	17	29	30,000.00	33,500.00
Weber	240	71		71	70,000.00	121,690.00
Winnebago	240	10	17	27	16,800.00	49,917.78
Winnebago	240	14	34	48	34,000.00	60,000.00
Woodbury	231	89		89	45,000.00	185,000.00
Worth	160	12		12	17,500.00	2,300.00
Wright	330				64,000.00	5,500.00
Totals	22,622	2,160	1,367	3,527	\$5,915,063.29	\$5,672,250.00

TABLE NO. 12

Part II—County Home: Expenditures for the Year 1926

Counties	Total value	Inventory Jan. 1, 1926	Expenditures for year	Receipts above expenses	Total
Adair	\$ 30,000.00	\$ 7,531.00	7,537.67		\$ 15,388.67
Adams	40,000.00	6,310.22	5,913.90		12,393.12
Allamakee	42,800.00	15,071.00	16,501.70		31,572.70
Appanoose	43,500.00	7,408.45	5,500.00		12,717.45
Audubon	33,000.00	5,481.00	3,459.33		8,940.33
Benton	120,300.00	13,671.04	12,840.54		26,511.58
Black Hawk	133,025.00	28,329.00	32,534.37		61,163.67
Boone	139,225.00	5,435.00	22,139.12		27,564.12
Bremner	69,949.00	15,066.75	15,278.93		30,345.68
Buchanan	107,275.00	129,520.56	15,040.48		144,561.04
Buena Vista	35,000.00	14,330.90	11,900.89		23,021.70
Butler	55,250.00	11,307.00	7,602.90		18,960.80
Calhoun	150,000.00	21,054.25	7,610.25		28,674.20
Carroll	31,830.00	4,799.55	7,439.29		12,298.84
Cass	37,350.00	7,636.65	3,698.40		11,335.05
Cedar	108,000.00	15,220.86	12,473.36		27,694.22
Cerro Gordo	156,100.00	21,357.05	20,361.50		41,308.55
Cherokee	26,390.00	10,444.50	5,402.02		15,346.02
Chickasaw	57,400.00	7,043.99	6,759.04		13,808.03
Clarke	24,475.00	4,011.09	2,333.64		6,343.73
Clay	66,000.00	13,735.83	8,050.04	\$ 87.19	21,879.06
Clayton	50,730.00	15,901.00	8,288.00		24,289.00
Clinton	65,000.00	82,391.00	21,315.23		103,906.23
Crawford	28,500.00	4,306.75	7,196.80		11,403.61
Dallas	115,000.00	21,421.28	20,155.77		41,577.05
Davis	46,000.00	10,639.70	11,664.41		22,304.11
Decatur	67,435.00	10,462.00	6,560.89		17,023.89
Delaware	49,000.00	10,187.64	10,187.64		34,449.69
Des Moines	147,900.00	19,724.78	20,287.32		40,112.10
Dickinson	21,900.00	3,051.50	4,064.61		8,886.11
Dubuque	65,500.00	13,626.50	10,404.33		24,030.83
Emmet	58,000.00	5,278.65	4,122.84		9,401.49
Fayette	101,157.50	23,733.95	27,011.36		50,735.25
Franklin	38,650.00	13,532.69	5,289.75	2,301.54	20,123.98
Floyd	22,000.00	11,079.00	12,054.91		23,133.91
Fremont	73,045.00	10,908.98	7,161.81		18,100.79
Greene	66,520.00	6,764.24	6,412.82		13,177.06
Grundy	40,340.00	8,092.70	5,983.94		14,075.64
Hamilton	50,005.59	21,138.06	21,138.06		41,772.25
Hancock	86,000.00	11,897.33	12,009.03		23,906.38
Hardin	71,500.00	12,070.00	9,222.44		22,192.44
Harrison	57,740.00	5,371.00	9,455.23		14,826.23
Henry	64,000.00	10,315.50	10,942.82		21,458.32
Howard	14,220.00	5,761.00	5,376.44		9,137.44
Humboldt	40,500.00	7,835.85	4,542.37	175.62	12,503.84
Iowa	111,450.00	28,227.19	16,322.12		44,559.31
Jackson	129,125.00	19,616.54	22,954.07		29,459.80
Jasper	69,400.00	22,954.07	28,885.77		51,839.84
Jefferson	145,000.00	13,640.00	12,320.90		26,960.90
Johnson	85,000.00	15,286.61	15,107.42		30,394.03
Jones	85,000.00	5,750.00	12,610.07		18,360.07
Keokuk	45,000.00	8,858.45	9,197.25		18,055.80
Kossuth	42,000.00	15,604.45	8,067.66		23,642.11
Lee	87,685.25	12,670.08	18,024.78		30,694.21

TABLE NO. 12—PART II—Continued

Counties	Total value	Inventory Jan. 1, 1926	Expenditures for year	Receipts above expenses	Total
Linn	236,200.00	24,223.60	26,908.43		53,132.03
Louisa	80,037.50	19,063.00	14,967.05		34,000.05
Lucas	71,370.00	9,884.50	9,351.48		19,235.98
Lyon	17,000.00		4,045.79		4,045.79
Madison	36,114.54	13,007.60	8,362.52		21,370.12
Mahaska	65,000.00	18,154.07	13,405.18		31,559.25
Marion	48,000.00	6,559.13	6,528.70		13,087.83
Marshall	116,600.00	27,913.70	24,880.96		32,796.66
Mills	66,000.00	7,430.50	5,022.17		12,455.67
Mitchell	19,800.00	5,321.00	5,312.43		10,633.43
Monona	27,000.00	6,855.50	4,629.23		11,484.73
Monroe	49,000.00	6,057.65	8,408.71		14,466.36
Montgomery	41,700.00	7,160.80	9,363.17		16,323.97
Muscatine	75,775.00	7,240.83	19,123.13		36,399.98
O'Brien	117,960.00	14,756.00	12,688.07		27,444.07
Osceola					
Page	74,000.00	11,280.50	7,039.16		18,316.66
Palo Alto	48,000.00	5,721.80	3,306.55	112.51	9,140.86
Plymouth	69,675.00	12,286.00	10,549.45		22,635.45
Pocahontas	130,139.00	22,955.00	13,041.61		35,966.61
Polk	426,304.73	61,884.03	92,950.48		154,334.51
Pottawattamie	75,367.00				
Poweshiek	50,300.00	13,531.65	12,183.75		25,714.38
Ringgold	60,600.00	8,962.17	7,085.47		16,047.64
Sac	27,300.00	7,060.00	3,315.81		10,381.81
Scott	136,734.80	25,343.59	36,581.41		51,923.00
Shelby	52,000.00	10,483.50	7,107.57		17,591.07
Sioux	35,800.00	8,256.00	11,872.47		20,128.47
Story	147,300.00	18,875.14	20,422.12		39,297.26
Tama	122,000.00	20,779.00	10,735.00		31,514.00
Taylor	65,225.00	9,859.85	6,455.35		16,315.20
Union	39,175.00	4,795.45	8,315.05		13,110.48
Van Buren	76,235.00	10,848.76	6,930.99		17,364.75
Wapello	161,300.00	20,620.55	11,324.64		32,451.19
Warren	34,000.00	9,717.50	8,551.20		15,268.70
Washington	76,000.00	12,806.36	16,322.18		28,128.54
Wayne	63,500.00	7,063.75	12,348.66		20,012.41
Webster	191,000.00	16,384.70	18,508.62		35,243.22
Winnebago	66,717.78	8,485.49	9,330.16		17,815.65
Winnechick	84,000.00	9,730.86	11,406.65		21,137.71
Woodbury	236,000.00	24,063.91	24,060.12		45,144.03
Worth	20,000.00	5,868.65	4,870.38		10,239.03
Wright	69,500.00		723.70	2,176.40	2,900.10
Totals	\$7,588,264.19	\$1,392,830.02	\$1,168,213.63	\$4,863.96	\$ 2,565,909.91

TABLE NO. 12

Part III—County Home: Expenditures for the Year 1926

Counties	Sale of produce	Inventory Jan. 1, 1927	Net cost	Total	Cost per week per inmate
Adair	\$ 3,197.71	\$ 7,450.00	\$ 4,740.96	\$ 15,388.67	\$ 8.25
Adams	2,177.98	7,475.63	2,578.51	12,232.12	6.19
Allamakee	5,022.89	12,659.50	13,887.31	31,573.70	5.26
Appanoose	2,302.63	5,536.65	4,978.17	13,717.45	3.68
Audubon	3,125.11	5,006.00	796.22	8,949.33	2.20
Benton	3,601.85	14,141.90	8,767.83	26,511.58	7.25
Black Hawk	12,620.80	28,480.42	20,462.15	61,163.37	4.23
Boone	3,678.47	6,083.50	17,802.15	27,564.12	4.45
Bremer	6,272.54	17,148.50	6,964.64	30,345.68	5.17
Buchanan	7,816.51	131,630.85	5,119.68	144,567.04	2.77
Buena Vista	11,367.35	14,693.95	26.49	26,021.79	.0
Butler	4,491.56	9,911.00	4,967.34	18,969.90	3.6
Calhoun	7,920.93	18,367.25	2,386.32	28,674.50	2.42
Carroll	3,100.52	6,217.40	3,080.62	12,298.84	4.69
Cass	1,637.12	7,446.53	2,351.40	11,335.05	4.32
Cedar	4,511.51	14,069.80	8,812.91	27,694.22	4.24
Cerro Gordo	12,138.17	22,273.50	7,806.88	49,308.55	2.34
Cherokee	6,042.33	8,660.90	1,110.29	15,864.52	1.36
Chickasaw	2,401.23	7,968.05	3,438.75	13,808.03	2.03
Clarke	1,336.43	4,257.66	746.64	6,340.73	3.62
Clay	8,354.11	13,524.95		21,879.06	
Clayton	6,233.10	15,015.80	4,040.10	24,289.00	1.85
Clinton	3,533.26	83,067.00	16,385.97	103,066.23	2.69
Crawford	1,649.29	4,242.75	5,211.57	11,403.61	0.68
Dallas	16,528.39	4,320.36	4,577.08	41,577.83	1.70
Davis	2,448.45	8,106.50	10,749.15	25,304.11	7.65
Decatur	1,979.46	10,133.91	4,362.42	17,065.89	3.39
Delaware	3,269.61	14,442.81	6,226.67	24,449.09	4.62
Des Moines	1,735.01	30,477.97	7,869.13	40,112.10	1.27
Dickinson	3,908.56	5,187.70	839.85	8,886.11	1.07
Dubuque	4,495.98	13,955.50	5,579.25	24,060.83	1.99
Emmet	2,351.54	6,103.66	946.30	9,401.49	6.07
Fayette	15,106.58	29,334.70	6,293.88	50,735.25	1.66
Floyd	9,256.66	10,827.33		20,123.98	
Franklin	9,302.10	12,280.00	2,643.81	25,133.91	8.64
Fremont	8,825.40	10,561.95	3,713.41	18,100.79	3.76
Greene	3,494.47	7,096.50	2,656.09	13,177.06	5.67
Grundy	3,764.66	6,343.45	3,967.53	14,075.64	8.48
Guthrie	5,176.76	16,947.40	19,653.09	41,779.25	8.59
Hamilton	4,662.73	13,367.50	7,646.15	25,066.38	3.07
Hancock	7,367.31	14,483.00	843.75	22,129.44	1.34
Hardin	4,643.39	4,722.00	5,650.84	15,936.23	
Harrison					
Henry	3,511.67	10,301.00	7,645.65	21,458.32	4.09
Howard	2,707.89	4,221.00	2,508.55	9,157.44	3.25
Humboldt	5,976.79	6,577.05		12,553.84	
Ia					
Iowa	8,683.69	28,004.05	7,871.66	44,559.31	4.88
Jackson	5,806.35	16,215.35	7,549.19	29,459.89	2.92
Jasper	12,965.39	36,776.42	3,701.03	51,859.84	8.89
Jefferson	3,690.14	14,463.63	9,194.15	28,960.90	3.56
Johnson	2,701.13	19,967.99	734.91	36,294.03	2.4
Jones	3,785.56	7,165.00	7,410.41	18,360.97	3.40
Keokuk	3,180.60	8,143.88	6,722.32	18,065.80	5.38
Kossuth	6,912.12	13,878.60	2,851.39	23,642.11	4.37
Lee		10,661.30	20,032.91	30,694.21	4.12

TABLE NO. 12—PART III—Continued

Counties	State of produce	Inventory Jan. 1, 1927	Net cost	Total	Cost per week per inmate
Linn	5,616.56	24,000.50	23,521.97	55,132.03	2.54
Louis	9,829.48	15,977.45	5,192.12	34,000.05	5.87
Lucas	3,682.32	11,408.05	4,145.01	19,235.98	2.58
Lyon			4,045.79	4,045.79	8.57
Madison	6,943.58	12,700.80	1,735.74	21,370.12	1.18
Mahaska	5,304.77	16,311.40	10,045.08	31,559.25	2.36
Marion	2,650.87	8,330.00	2,116.36	13,087.83	2.74
Marshall	9,106.46	31,172.92	12,454.28	52,733.66	2.82
Mills	4,075.10	7,800.00	519.91	12,455.07	.90
Mitchell	2,380.34	5,071.70	2,961.39	10,413.43	8.19
Monona	5,146.72	7,167.25	1,170.76	11,484.73	1.36
Monroe	2,431.30	6,096.90	5,967.90	14,496.10	2.94
Montgomery	1,830.19	9,007.00	5,635.88	16,325.97	3.74
Muscatine	4,806.63	11,084.55	10,478.80	36,369.98	5.04
O'Brien	5,886.57	20,467.00	1,000.50	27,444.07	.84
Oscola					
Page	6,056.22	10,501.55	1,758.39	18,316.06	1.50
Palo Alto	3,000.82	6,000.04	9,140.86		
Plymouth	6,070.91	14,347.00	2,317.54	22,635.45	3.04
Pocahontas	14,190.28	19,006.00	2,241.23	35,906.61	2.81
Polk	6,348.72	65,330.20	83,650.59	154,334.51	6.11
Pottawattamie					
Poweshiek	3,230.52	12,375.19	10,045.67	25,714.38	8.78
Ringgold	5,086.23	7,514.39	3,447.02	16,047.64	9.47
Rac	2,075.57	7,324.00	382.24	10,381.81	4.90
Root	3,013.03	27,851.75	30,460.23	61,925.00	5.58
Shelby	5,438.99	16,439.65	1,652.43	17,591.07	3.53
Sioux	4,009.39	7,699.00	8,430.08	20,128.47	5.59
Story	9,040.14	30,618.61	9,632.31	39,297.36	3.93
Tama	4,221.04	29,007.82	7,184.14	31,314.00	2.39
Taylor	3,005.42	11,238.90	7,040.67	16,315.39	3.57
Union	3,381.05	4,072.50	4,855.30	12,119.45	2.45
Van Buren	1,943.58	16,475.25	4,847.92	27,364.73	2.32
Wapello	2,677.49	25,287.15	4,566.55	22,451.19	1.15
Warren	1,628.19	12,771.00	3,869.51	18,268.70	2.17
Washington	6,641.70	15,368.84	6,118.00	28,128.54	2.26
Wayne	4,932.97	2,848.73	7,259.60	20,012.41	4.79
Webster	1,372.09	15,596.50	15,874.73	31,471.23	4.92
Winnebago	4,559.97	10,336.00	2,918.58	17,815.55	2.08
Winnebuck	3,228.61	8,886.83	9,009.06	21,124.32	3.61
Woodbury	1,442.30	22,864.98	13,636.83	48,144.03	2.08
Worth	5,013.94	1,355.50	2,560.39	10,230.03	4.79
Wright	2,900.10			2,900.10	
Totals	\$483,864.55	\$1,444,178.70	\$635,809.96	\$7,965,902.31	\$ 2.47

TABLE NO. 13

Part I—County Home: Expenditures for the Year 1926

Counties	Salary of steward	Paid for other help	Paid for repairs	Paid for light, fuel and water	Paid for provisions
Adair	\$ 1,000.00	\$ 1,708.30	\$ 1,042.07	\$ 816.23	\$ 3,016.24
Adams	150.00	966.27	533.67	541.50	1,388.34
Adamsake	1,050.00	1,522.94	906.49	1,695.96	5,875.69
Appanoose	1,791.66	131.44	226.10	567.31	1,216.79
Audubon	1,080.00		536.25	347.64	614.24
Benton	1,900.00	1,296.28	568.91	865.00	1,326.69
Black Hawk	2,500.00	5,865.70	2,145.35	2,600.42	4,901.43
Boone	1,500.00	4,610.34	1,564.54	3,565.52	8,751.61
Bremer	2,000.00	1,904.20	790.67	2,382.33	2,760.72
Buchanan	1,300.00	1,379.83	431.48	1,090.15	2,936.58
Buena Vista	1,250.00	1,140.37	114.40	593.58	589.45
Butler	1,920.00	583.30	156.71	677.48	1,576.96
Calhoun	2,100.00	1,971.06		1,137.25	1,251.78
Carroll	1,820.00	30.54	201.09	710.88	692.37
Cass	1,900.00	115.30	244.95	371.03	646.48
Cedar	1,803.00	3,306.90	111.83	1,861.20	2,955.04
Cerro Gordo	1,300.00	3,604.69	638.30	2,650.58	2,161.44
Cherokee	1,200.00	831.25	145.71	533.83	519.65
Chickasaw	1,450.00	976.00	494.34	1,222.45	1,345.84
Clarke	1,000.00	165.00	12.70	206.89	407.16
Clay	1,500.00	1,223.01	21.00	564.89	254.82
Clayton	1,380.00	1,616.72	19.43	801.24	1,280.78
Clinton	1,800.00	2,265.45	1,350.17	2,698.73	7,585.29
Crawford	1,300.00		377.21	329.48	1,404.25
Dallas	1,800.00	2,106.87	4,008.35	2,188.75	2,180.44
Davis	1,800.00	1,603.02	1,126.51	2,311.51	1,310.46
Deaer	1,500.00	1,281.00	122.73	886.07	1,127.83
Delaware	1,120.00	1,126.28	985.07	985.07	1,041.90
Des Moines	1,785.00	2,287.45	965.13	5,615.81	5,123.70
Dickinson	1,485.00	542.01	144.47	524.24	673.00
Dubuque	1,300.00	1,012.00	919.03	1,280.58	2,292.69
Emmet	1,080.00	250.33	422.25	276.60	311.96
Fayette	1,800.00	3,990.86	5,119.05	5,669.06	8,669.06
Floyd	1,225.00	154.75	274.33		
Franklin	1,800.00	216.40	1,500.00	506.54	809.75
Freemont	1,400.00	1,192.02	661.79	149.35	1,128.66
Greene	1,620.00	615.00	1,449.00	623.31	906.31
Grundy	1,192.66	632.51	559.48	779.71	526.43
Guthrie	1,400.00	2,228.45	1,874.54	1,308.37	1,284.27
Hamilton	1,300.00	1,475.00	435.58	1,784.91	2,718.60
Hancock	1,680.00	848.54	569.70	731.59	2,308.86
Hardin	1,230.00	1.50	402.32	488.61	
Harrison	1,350.00	1,661.27	1,068.74	1,590.23	1,659.58
Henry	1,000.00	40.20	418.98	463.14	1,258.58
Humboldt	945.00	823.11	28.55	364.11	605.26
Ida	1,500.00	2,047.05	278.45	945.48	1,005.07
Iowa	1,700.00	2,775.99	3,322.32	1,296.53	1,816.48
Jackson	2,250.00	2,812.45	7,667.87	961.90	4,062.07
Jasper	1,300.00	2,732.00	740.40	1,120.00	4,307.50
Jefferson	1,603.50	2,194.19	2,576.65	2,542.08	1,696.80
Johnson	1,500.00	1,221.65	1,964.56	1,680.00	2,609.95
Jones	1,967.45	7,969.49	1,488.00	1,488.00	2,350.47
Keokuk	1,250.00	1,069.35	1,070.54	507.83	1,380.98
Kossuth	1,380.00	5,871.18	435.54	2,071.15	4,559.83
Lee					

TABLE NO. 13—PART I—Continued

Counties	Salary of steward	Paid for other help	Paid for repairs	Paid for light, fuel and water	Paid for provisions
Linn	3,000.00	5,705.00	864.88	3,864.00	9,395.41
Louis	1,150.02	2,637.81	2,487.06	386.44	1,547.48
Lucas	1,300.00	867.90	1,275.15	484.20	2,196.57
Lyons	2,713.09	88.25	122.80	235.40	81.59
Madison	1,200.00	2,233.16	149.05	880.81	1,387.96
Manitowish	1,800.00	986.77	1,132.22	904.35	3,131.56
Marion	1,170.00	1,069.79	340.12	430.55	873.78
Marshall	1,800.00	3,414.67	3,129.16	3,870.42	5,577.52
Mills	1,700.00	15.00	437.95	371.65	886.28
Mitchell	840.00	17.50	252.14	362.46	1,191.32
Monona	811.70	569.05	149.33	597.44	1,886.27
Monroe	1,320.00	741.35	1,082.14	296.08	2,527.58
Montgomery	1,300.00	2,430.00	1,427.88	1,319.95	993.24
Muscatine	1,500.00	2,167.45	8,889.13	1,000.26	2,184.74
O'Brien	1,000.00	2,057.73		888.43	
Oceola	1,500.00	1,464.30	543.29	595.42	805.65
Pack	1,100.00		474.78	484.89	153.60
Palo Alto	2,299.32	924.61	285.55	467.70	1,879.96
Plymouth	1,600.00	1,082.66	1,381.21	869.61	1,349.89
Pocahontas	1,500.00	28,442.56	4,059.16	13,968.64	30,989.62
Polk	1,069.92	2,059.91	391.58	2,191.77	1,777.51
Pottawattamie	1,300.00	1,751.02	1,012.63	2,108.31	1,947.21
Poweshiek	1,350.00	471.78	61.00	701.98	1,169.28
Racine	1,399.92	5.65	252.28	538.01	890.15
Scott	2,400.00	4,831.97	1,286.03	3,890.32	7,645.66
Shelby	1,300.00		662.32	584.27	959.43
Sioux	1,600.00	1,084.46	232.30	1,004.10	2,286.89
Story	1,800.00	2,848.64	883.59	3,365.09	2,478.20
Tama	1,485.00	2,118.81	499.03	1,397.00	2,349.10
Taylor	1,080.00	922.00	329.70	551.09	1,839.56
Union	1,851.66	115.20	1,640.76	444.45	1,739.42
Van Buren	1,600.00	1,730.89		1,015.71	1,834.74
Wapello	1,273.32	2,296.74	510.68	1,796.30	1,619.48
Warren	1,100.00	1,478.18	447.18	699.62	1,082.22
Washington	1,874.98	2,484.58	564.35	1,743.14	3,471.26
Wayne	600.00	1,747.59	2,155.15	821.56	2,662.60
Webster	2,400.00	872.43	2,831.74	2,005.19	5,074.74
Winnebago	1,400.00	1,787.99	399.72	762.15	1,616.68
Winnechek	900.00	2,632.35	358.81	1,870.77	2,984.54
Woodbury	1,800.00	3,090.38	114.00	3,639.78	2,754.22
Worth	549.00	909.31	76.49	139.78	1,388.50
Wright			557.89	6.46	
Totals	\$144,696.24	\$178,394.57	\$108,367.12	\$126,735.60	\$ 220,497.26

TABLE NO. 13

Part II—County Home: Expenditures for the Year 1926

Counties	Paid for clothing	Paid for medicine and medical attendance	Paid for burial expenses	Paid for furniture and fixtures	Paid for machinery
Adair	\$ 125.71	\$ 9.50	\$ 266.00	\$ 291.29	\$ 318.17
Adams	94.85	146.15	242.75	70.98	96.30
Allamakee	1,031.43	413.73	390.38	252.24	424.07
Appanoose	182.73	29.08	40.00		105.90
Audubon	67.48	72.99			
Benton	178.84	289.83	100.00	65.93	1,397.00
Black Hawk	1,280.56	250.00			1,328.50
Boone	449.47	24.70	172.70	282.50	208.14
Bremer	837.25	269.50		88.63	237.07
Buchanan	212.00	212.00	227.58	87.33	1,300.50
Buena Vista	7.60	71.25		21.85	122.20
Butler	184.65	268.38	402.00	111.70	43.00
Calhoun	40.30	232.37			1,004.83
Carroll	215.36	107.73		82.65	19.13
Cass	59.65	9.25		38.00	59.65
Cedar	635.67	544.83			
Cerro Gordo	1,300.70	721.20	176.00	1,000.34	690.79
Cherokee	204.47	261.28		406.98	521.35
Chickasaw	328.43	143.43	58.00	30.28	82.00
Clarke	80.68	13.75		7.50	24.75
Clay	101.95	69.40		269.95	272.25
Clayton	640.57	115.00	250.00	81.64	131.84
Clinton	2,414.64	114.15	112.50	729.57	304.68
Crawford	239.65			74.00	1,026.41
Dallas	118.82	106.00			
Davis	675.92	229.53	50.00	66.52	9.00
Decatur	247.74	259.68	120.00	85.15	16.00
Delaware	97.00	81.55	50.00	43.31	629.50
Des Moines	671.05	247.63			736.80
Dickinson	116.22	46.95	127.35	109.00	82.50
Dubuque	329.29	277.55	125.00	6.30	216.38
Emmet	8.70	15.15			2.30
Fayette	632.61	1,223.14		273.00	415.69
Floyd					102.55
Franklin	151.71	592.46			589.43
Fremont	122.45	691.02	200.00		
Greene	146.50	72.22		100.67	
Grundy	229.50	262.39	85.00		168.54
Guthrie	688.37	440.00	100.00	1,383.24	2,167.08
Hamilton	631.21	36.50		109.66	79.20
Hancock		105.00		788.04	521.31
Hardin	62.92	46.60	67.70		235.35
Harrison					
Henry	411.06	157.98		47.70	
Howard		238.04	214.00	204.65	276.50
Humboldt	36.22	214.80		547.58	11.50
Ia					
Iowa	230.75	291.32	250.00		1,085.69
Jackson	875.53	364.00		596.57	
Jasper	339.19	280.90		327.47	
Jefferson	1,390.00	220.50	200.00	249.75	500.00
Johnson	350.00	220.10		665.00	
Jones	489.92	330.38		1,153.00	
Keokuk	308.26	233.91	55.00	16.00	153.32
Kossuth	850.04	16.50		811.99	104.39
Lee	631.55	685.60	220.00	19.60	184.75

TABLE NO. 13—PART II—Continued

Counties	Paid for clothing	Paid for medicine medical attendance	Paid for burial expenses	Paid for furniture and fixtures	Paid for machinery
Linn	900.31	790.17	160.00	227.40	79.86
Louis	185.05	206.76	95.00	1,230.00	290.65
Lucas	361.00	150.69		594.50	466.00
Lyon	10.12	321.90		158.15	
Madison	285.27	29.00	67.00	100.10	96.00
Malaska	1,184.31		80.00		2,508.27
Marion	74.11	102.00	195.60	91.34	
Marshall	518.15	1,060.13			388.00
Mill	130.14	67.70	60.00	227.57	34.40
Mitchell	83.02	69.50		168.80	158.08
Monona	120.47	41.60	150.00	161.92	
Monroe	437.55	126.95	276.50	98.10	42.00
Montgomery	196.87			124.00	90.50
Muscatine	448.09	907.05	229.00	104.00	1,320.87
O'Brien	1,748.98	458.50	75.00	125.65	1,642.74
Oceola					
Pack	154.23	126.15	56.00	15.00	87.92
Palo Alto	8.75	126.45			
Plymouth	121.78	9.23		264.12	515.28
Pocahontas	162.13	392.75		65.00	
Polk	1,907.61	1,814.91	520.00	2,167.70	1,906.12
Pottawattami	70.45	192.50		145.20	17.65
Poweshiek	392.60	505.50	147.00	595.18	357.28
Ringgold	223.20	98.47			
Sac				20.00	
Scott	1,007.58	975.20	150.00	515.90	529.00
Shelly	239.02	687.00		92.94	76.05
Sioux	492.27	259.10		463.50	75.00
Story	222.06	562.45	80.00	28.00	428.96
Tama	510.25	117.90	94.29	92.16	225.50
Taylor	78.82	268.83		49.06	88.23
Union	439.63	15.64	50.00		
Van Buren		266.00	130.00		
Wapello	434.49	97.26	256.00		2,213.00
Warren	533.54	108.75	111.00	43.05	1,068.50
Washington	373.88	378.98	69.50	578.81	
Wayne	413.96	300.35		205.40	
Webster	2,129.38	631.90	53.20	530.82	
Winnebago	225.61	594.71	141.78	83.62	647.43
Winnebago	400.04	273.80	390.00		8.00
Woodbury	387.56	259.54		414.59	670.84
Worth	42.00	131.73	315.00	145.54	225.00
Wright					
Totals	\$ 29,487.77	\$ 25,117.36	\$ 8,437.67	\$ 20,710.46	\$ 24,807.97

TABLE NO. 13

Part III—County Home: Expenditures for the Year 1926

Counties	Paid for stock purchased	Paid for grain purchased	Paid for insurance	Paid for other expenses	Total expenditures
Adair	\$ 162.00	\$ 884.83		\$ 422.28	\$ 9,857.67
Adams	100.00	1,003.24		849.25	5,915.90
Allamakee	244.00	400.84	\$ 249.58	1,495.51	16,501.70
Appanoose		745.15		449.44	5,309.00
Ashtabula	406.77	66.38		150.50	2,459.25
Benton	875.50	435.73	220.31	931.12	12,840.54
Black Hawk	1,152.40	2,250.91	97.16	7,088.37	22,634.37
Boone	325.00	98.90		680.66	22,139.12
Bremer	346.40	1,812.91	31.95	779.73	15,278.50
Buchanan	1,011.00	66.85	30.05	4,800.55	15,900.48
Buena Vista	2,940.00	2,508.75		1,261.23	11,920.89
Butler	40.00		41.00	1,679.69	7,602.90
Calhoun	209.10	201.54		209.02	7,610.25
Carroll	620.35	1,297.75		1,601.50	7,499.29
Cass	86.40	88.10		119.90	3,608.40
Cedar				2,004.30	12,473.36
Cerro Gordo	1,718.94	2,500.71	131.70	63.91	20,951.50
Cherokee	105.00	559.74		90.68	5,402.02
Chickasaw	175.00	213.55	92.05	141.50	6,790.04
Clarke	35.00	130.32		42.85	2,321.84
Clay	100.00	2,907.77	174.35	886.12	8,056.04
Clayton	170.50	639.77	144.92	1,015.50	8,388.00
Clinton	431.50	634.79	27.40	975.76	21,515.23
Crawford	143.00	2,060.89	60.55	185.42	7,196.96
Dallas	2,919.00	3,188.58		458.27	20,135.77
Davis	100.00	1,801.79		568.18	11,694.41
Decatur	300.00	28.75		345.91	6,593.89
Delaware	280.53	662.78	446.70	1,198.67	10,187.64
Des Moines	48.00	567.08	1,146.00	1,913.78	20,357.32
Dickinson	384.50	214.51	58.15	637.71	4,504.61
Dubuque	122.50		75.40	1,467.10	10,404.33
Emmett	308.00	174.70	58.80	674.36	4,123.84
Fayette	4,051.90	2,209.67	399.47	1,421.87	27,011.30
Floyd	1,181.28	815.80	54.85	800.97	5,599.75
Franklin	2,774.01	2,890.37	42.13	640.21	12,064.91
Fremont	865.00			731.53	7,161.81
Greene	435.00	692.70	65.71	271.58	6,412.82
Grundy	35.00	91.54	6.45	1,294.93	5,982.94
Guthrie		3,110.45	1,225.87	2,181.38	21,196.06
Hamilton		957.50	48.75	2,483.13	12,000.05
Hazek	484.05	15.00		1,164.00	9,222.44
Hardin	1,691.00	563.77	4,480.15	146.81	9,455.23
Harrison					
Henry	470.00	1,209.29	824.81	486.47	10,943.82
Howard	169.65	969.38	25.55	180.74	5,876.44
Humboldt	591.80	86.55		297.39	4,642.37
Ia					
Iowa	2,769.83	50.00	306.76	4,875.56	16,322.12
Jackson	151.29	247.24	2.50	678.37	13,616.54
Jasper	1,320.00	8,465.15	901.63	4,097.08	28,885.77
Jefferson	150.00	349.75		118.00	13,330.90
Johnson	485.00	2,755.72		5,080.74	19,998.60
Jones	98.83	748.71		1,113.57	12,610.97
Keokuk	118.50	238.94	15.83	16.00	9,197.35
Kossuth	159.65	1,108.93		1,135.70	8,545.06
Lee	483.00	393.15	402.85	1,216.30	18,054.18

TABLE NO. 13—PART III—Continued

Counties	Paid for stock purchased	Paid for grain purchased	Paid for insurance	Paid for other expenses	Total expenditures
Linn	765.00	775.15	243.20	2,124.07	28,908.43
Louisa	1,889.70	2,642.22	39.40	359.46	14,967.65
Lucas	859.60	635.10	4.60	486.54	9,331.48
Lyons				967.95	4,045.75
Madison		1,384.98		645.22	8,362.32
Mahaska		586.82		120.15	13,405.18
Marion	300.97	295.83	140.24	1,464.37	6,528.70
Marshall	2,428.70	260.96	243.85	1,756.59	24,880.96
Mills	400.00	66.07	9.90	612.51	5,025.17
Mitchell	94.00	694.96	323.43	1,054.70	5,512.43
Monona	118.65	100.00		12.75	4,629.23
Monroe	6.40	458.75		305.85	8,408.71
Montgomery	125.00	255.25	176.92	923.81	9,363.17
Muscataine	1,151.25	2,592.76	680.15	8,603.17	27,906.92
O'Brien	564.90	2,156.89	49.05	970.20	12,988.97
Oceola					
Page	82.50	227.35		1,458.57	7,036.16
Palo Alto	257.50	270.87	121.08	349.78	3,296.55
Plymouth	2,479.17	229.75		923.78	10,349.45
Pocahontas	2,169.25	2,446.67	239.72	1,000.10	13,041.61
Polk	3,673.11	295.68	5,023.84	7,622.53	92,960.48
Pottawattamie	73.50	1,508.49	450.05	425.10	11,208.76
Poweshiek	1,548.18	125.08	364.84	147.00	12,181.73
Ringgold	1,792.85	384.68		641.22	7,085.47
Sac	22.31	40.70		145.99	2,315.81
Scott	60.00	308.50	100.80	3,831.75	26,581.41
Shelby	60.00	1,109.95	42.55	844.04	7,107.57
Sioux	167.91	2,546.29	41.65	4,779.24	15,022.47
Story	3,167.50	1,440.91	50.64	2,996.00	20,422.12
Tama	329.35	636.23	87.97	603.60	10,735.00
Taylor	316.60	455.96	224.10	705.28	6,455.35
Union	697.50	1,081.44	16.00	223.25	8,315.03
Van Buren		442.75	63.90		6,929.99
Wapello	40.00	54.89		1,125.47	11,824.64
Warren	125.00	18.25		1,683.69	8,351.39
Washington	829.07	2,780.67	381.90		15,322.18
Wayne	676.50	1,708.67		650.18	13,248.66
Webster	384.84		80.61	1,801.07	18,858.62
Winnebago	279.00	687.78		503.80	9,530.16
Winnebush	17.50	1,374.70	242.30	11,403.66	
Woodbury	635.77	4,522.89	688.71	4,954.74	25,570.12
Worth	97.55	21.25	54.05	443.37	4,370.38
Wright		60.00	30.19	60.16	723.70
Totals	\$ 66,868.74	\$ 89,050.17	\$ 24,454.25	\$117,749.63	\$ 1,300,264.71

TABLE NO. 14

Part I—Cost of Poor Outside of County Home for 1926

Counties	Overseer	Provisions	Clothing	Fuel	Medical aid
Adair		\$ 1,100.50	\$ 8.00	\$ 614.19	\$ 118.70
Adams		2,080.14	89.02	221.29	712.65
Allamakee	234.02	1,094.64	138.67	484.42	970.75
Appanoose	705.00	7,986.83	473.73	523.64	1,317.53
Audubon		2,439.86	258.16	634.12	1,897.20
Benton	1,135.44	4,480.51	388.85	1,370.72	2,757.85
Black Hawk	2,837.24	7,701.31	42.49	1,215.77	2,567.56
Boone	2,329.70	7,674.46	563.51	1,214.59	2,683.16
Bremer	152.00	2,816.50	2.90	967.29	1,882.80
Buchanan	120.00	2,327.29	45.29	530.68	901.14
Buena Vista	1,800.00	2,040.57	11.24	673.75	895.88
Butler		3,601.95	127.66	1,456.04	914.55
Calhoun		1,855.05	65.29	568.90	2,513.62
Carroll		6,321.94	33.70	1,107.40	4,407.88
Cass		2,647.99	178.81	1,088.88	872.25
Cedar		521.68	24.50	985.79	446.15
Cerro Gordo	2,702.96	2,795.29	134.63	1,422.71	5,653.75
Cherokee	150.00	1,742.62	26.86	806.00	3,033.00
Chickasaw	12.50	1,326.26	73.08	713.11	498.40
Clarke	144.00	1,434.03	96.49	1,376.38	1,376.38
Clay		1,709.12	2.85	600.49	1,744.30
Clayton		601.01		92.08	1,659.55
Clinton	1,080.00	14,875.44	22.93	2,869.90	2,453.80
Crawford		3,118.95	510.41	992.12	1,818.65
Dallas	124.65	2,504.48	113.15	606.13	4,316.59
Davis	100.00	548.00	164.36		1,043.26
Deaer	264.00	2,817.11	20.75	450.29	1,540.00
Delaware	100.00	1,363.46	15.99	300.55	758.55
Des Moines	1,200.00	3,088.41	5.30	563.53	1,200.00
Dickinson		1,864.90	212.16	616.43	1,654.40
Dubuque		6,424.00		1,632.22	4,882.51
Emmet		1,851.94	53.84	651.20	1,345.10
Fayette	443.72	6,467.18	255.05	1,063.67	5,073.41
Floyd	1,466.67	1,965.73	71.67	1,476.10	2,437.00
Franklin	242.00	5,628.22	604.84	1,458.27	2,519.75
Fremont	284.59	3,388.78	25.75	890.97	1,614.13
Green	675.25	4,416.59	418.90	1,093.38	2,351.19
Grundy		1,132.44	7.45	635.25	714.50
Guthrie		3,341.16	68.45	1,371.16	2,632.47
Hamilton		1,969.15	17.59	1,292.29	2,517.15
Hancock		737.10		315.83	817.55
Hardin	2,588.81	1,781.20	88.43	324.73	2,300.41
Harrison		4,346.98		581.35	1,248.35
Henry	300.00	3,997.36	7.85	848.61	3,514.87
Howard	50.00	1,763.42		596.30	522.00
Humboldt		1,453.10	48.12	176.96	1,155.55
Iowa	75.00	2,694.44	211.86	1,964.66	1,236.05
Jackson	226.00	2,821.12	36.05	971.61	1,568.90
Jasper	1,429.39	3,494.27	127.01	2,277.10	1,172.33
Jefferson	600.00	2,465.87		1,125.25	1,060.50
Johnson	600.00	3,788.47	80.39	605.59	1,222.50
Jones	483.75	659.24	9.00	559.99	1,777.95
Keokuk		6,589.91	12.32	1,311.94	1,748.55
Kossuth		2,350.40	39.75	853.24	3,024.55
Lee	1,200.00	8,191.54		598.05	2,830.75

TABLE NO. 14—PART I—Continued

Counties	Overseer	Provisions	Clothing	Fuel	Medical aid
Linn	2,080.00	17,633.80	812.18	5,410.50	7,046.42
Louis		1,742.17	9.00	200.17	856.10
Lucas	300.00	2,877.37	127.63	1,528.44	491.35
Lyon		729.93	70.71	590.81	965.75
Madison		3,028.17	179.51	1,021.63	786.56
Mahaska	1,480.00	4,796.38	2.00	1,519.13	1,300.00
Marion	433.00	10,807.19	423.16	1,405.50	1,394.45
Marshall	1,800.00	3,261.12	231.17	1,638.91	1,702.49
Mills	300.00	4,404.68	148.29	1,244.02	2,447.50
Mitchell		2,838.89	119.16	761.79	1,341.70
Monona				1,197.50	
Monroe	300.00	10,055.03	139.49	2,243.81	49.37
Montgomery	1,063.33	2,090.07	82.65	350.49	606.94
Muscatine	540.00	7,176.13	67.16	848.95	988.75
O'Brien		7,237.42	55.53	1,607.04	1,543.21
Oscola	80.00	2,222.44	85.00	520.65	2,517.70
Page	306.00	5,436.52	325.90	1,902.06	1,204.76
Palo Alto		2,061.53	32.00	354.28	2,155.75
Plymouth	1,621.49	2,925.98	116.63	1,288.64	871.14
Pocahontas		1,461.04	56.65	667.06	3,390.20
Polk	1,800.00	8,790.15	2,637.80	1,500.00	
Pottawattamie	1,700.82	6,644.95	141.13	2,630.49	5,755.66
Poweshiek	1,300.00	5,250.87	468.63	1,219.61	2,598.41
Ringgold		127.87	90.68	18.51	480.78
Sac		3,906.24	17.00	740.59	1,497.08
Scott	322.70	6,071.60	134.28	1,906.77	3,115.83
Shelby	320.00	4,459.26	439.28	1,517.18	1,890.30
SiouX		4,979.33	14.90	698.75	5,331.45
Story	229.19	1,646.71	47.39	483.77	2,156.45
Tama	376.79	5,861.53	47.45	1,523.36	722.80
Taylor	100.00	3,380.00	86.81	975.30	2,919.12
Union	144.00	3,441.47	178.03	1,724.78	
Van Buren		2,391.65		551.95	423.34
Wapello	750.00	14,114.42	1,004.92	2,341.62	3,815.01
Warren	300.00	3,331.28	37.45	486.60	1,226.25
Washington	1,038.00	4,910.47	94.60	1,431.07	1,772.48
Wayne	75.00			3,554.94	406.19
Webster	2,016.00	15,671.78	13.20	2,823.87	5,801.50
Winnebago		1,337.00	57.33	428.91	1,908.72
Winnebush	75.00	1,251.69		597.00	888.25
Woodbury	1,080.00	7,883.77	83.91	2,458.75	5,288.00
Worth		351.00	22.00	180.94	307.10
Wright		6,281.23	226.43	1,660.09	2,148.37
Totals	\$ 48,953.65	\$81,494.83	\$ 15,732.82	\$107,173.63	\$ 196,034.30

TABLE NO. 14

Part II—Cost of Poor Outside of County Home for 1926

Counties	Nurse and hospital	Quarantine	Burial expense	Rent	Transportation
Adair	\$ 1,024.22	\$ 16.50	\$ 130.00	\$ 96.00	\$ 188.80
Adams	203.60	49.00		30.00	21.57
Alamogordo	213.40		415.35	102.00	27.79
Appanoose	3,926.00	58.42	731.80	1,170.40	196.96
Audubon	1,156.05		578.44	164.00	80.48
Benton			664.62	132.65	183.47
Black Hawk	3,371.17	38.05	224.75	716.98	167.00
Bloom	82.60	245.00	914.75		141.92
Bremser	3,826.25	7.40	286.00	1,501.50	
Buchanan	1,328.00	79.30	310.25		96.60
Buena Vista	657.20	30.80	325.00	308.16	50.30
Butler	1,471.50		332.00	1,156.25	16.08
Calhoun	679.07		224.50	131.00	373.88
Carroll	3,079.15	10.50	296.85	1,037.85	65.24
Cass	4,001.10	201.64	531.00	120.00	60.46
Cedar	1,059.50	9.00	475.50	502.75	26.20
Cerro Gordo		819.41	440.00	2,465.17	303.80
Cherokee	2,367.00	79.73	582.50	648.00	50.74
Chickasaw	98.25	60.50	190.00	328.00	87.49
Clarke	1,962.16		255.00	94.00	363.84
Clay	1,376.00		170.00	412.00	296.87
Clayton	1,338.64		258.00		343.78
Clinton	4,386.81		1,187.00	2,844.72	174.25
Crawford	2,407.15	190.72	360.00	2,162.20	131.34
Dallas	5,237.80		292.00	389.73	101.18
Davis	132.44		120.00		
Decatur	871.70		402.00	17.50	582.72
Delaware	15.00	25.30	487.00	7.00	
Des Moines	6,583.66	283.65	1,078.40	606.81	471.91
Dickinson	964.24	12.50	604.00	180.00	75.64
Dubuque	14,071.05	6.00	630.00	4,611.00	226.92
Emmet	2,052.96	16.95	996.48	1,072.50	468.63
Fayette		106.50	465.50	496.06	328.00
Floyd	229.25		322.00	310.00	163.82
Franklin	1,903.18		285.63		
Fremont	582.85	43.80	226.50	258.00	39.90
Greene	2,869.28		634.00		212.66
Grundy	235.80		221.70	338.60	
Guthrie	711.70	18.75	480.50	1,122.17	243.42
Hamilton	1,078.90	3.12	368.20	474.00	188.25
Hancock	830.67		97.00	165.00	225.00
Hardin		41.50	198.00	220.00	180.54
Harrison	598.18	85.40	1,121.50	227.46	85.02
Henry	400.00	16.00	890.00	254.00	59.79
Howard	615.47	17.15	368.20	550.50	66.00
Humboldt	1,428.62	50.96	112.86	199.60	71.50
Ida	874.00		290.00	1,315.50	69.72
Iowa	558.58		142.00	787.00	22.63
Jackson	848.48	79.34	425.00	129.85	
Jasper	1,461.83		422.06	1,197.44	121.36
Jefferson	3,212.50		460.00		
Johnson			334.25	339.00	
Jones	1,064.43	49.50	963.07	228.00	80.00
Keeok	406.49	531.00	21.00	60.60	26.50
Kossuth	734.85		220.22	396.46	144.82
Lee	2,045.55	245.49	488.00		231.58

TABLE NO. 14—PART II—Continued

Counties	Nurse and hospital	Quarantine	Burial expense	Rent	Transportation
Linn	5,175.88	3,315.26	686.00	4,851.50	687.74
Louisa	910.55		299.50		105.17
Lucas		12.00	560.00	241.50	20.74
Lyon	2,437.45	66.10	548.00	251.66	302.66
Madison					
Mahaska	6,713.23	48.99	404.00	1,845.34	99.17
Marion	126.50	13.50	675.24	52.00	
Marshall	1,236.70	746.33	663.42	852.08	323.40
Mills	1,014.51	94.50	432.50	1,029.30	70.73
Mitchell	1,568.17		13.00	730.80	36.77
Monona	1,443.35		516.00	558.00	663.65
Monroe	1,200.00	293.26	209.50	736.29	127.71
Montgomery	2,073.50	9.40	235.00	300.50	72.82
Muscatine	1,700.78	6.50	332.00	2,921.66	81.99
O'Brien	1,497.73	137.40	375.00	908.50	85.11
Osceola	329.05	4.50	52.50	350.50	99.90
Page	704.45		852.29	2,170.33	356.88
Palo Alto	525.87	2.70	372.15	626.75	118.21
Plymouth	4,294.83	4.50	295.00	1,488.20	322.72
Pocahontas	2,825.40		189.50	78.00	476.75
Polk		7,047.32	2,282.00	6,040.13	1,302.00
Pottawattamie	9,515.63	9,777.18	776.00	2,042.14	1,246.10
Poweshiek	1,680.85		178.00	1,058.97	55.20
Ringgold	41.00		235.15		504.23
Sac	547.33		337.58	168.00	10.54
Scott	31,355.28	2,908.48	775.00	2,397.65	162.85
Shelby	735.75		142.25	337.16	306.82
Sioux	996.93			796.63	190.00
Story	2,152.70		245.00	181.25	64.11
Tama	1,346.73		219.20	646.50	36.98
Taylor	777.62		391.00		11.54
Union	900.95		249.50	372.25	156.19
Van Buren	304.57	31.60	155.00		3.50
Wapello	3,409.79	577.82	692.25	340.00	583.27
Warren		1.00	390.00	76.00	
Washington	1,592.75		777.25	879.00	5.98
Wayne	304.44		65.00	115.00	
Webster	3,796.69	1,102.00	635.00	4,502.00	512.10
Winnebago	569.65		340.00	50.00	247.37
Winnebush	674.16		75.00		
Woodbury	6,303.49	250.00		145.00	1,499.70
Worth	80.00	416.62	282.50	45.00	
Wright			390.00	2,082.00	352.34
Totals	\$197,846.58	\$30,253.02	\$38,855.04	\$77,757.25	\$18,896.63

TABLE NO. 14

Part III—Cost of Poor Outside of County Home for 1926

Counties	Dependent children (Widow's pensions)	Cash allowance	Pensions for blind	Miscellaneous expense	Total expenditures
Adair	\$ 3,148.50	\$ 1,751.10	\$ 2,397.50	\$ 260.00	\$ 10,857.10
Adams	3,722.00		150.00		7,304.37
Allamakee	4,031.00	2,513.00	650.00	3.60	10,198.54
Appanoose	10,869.10		2,257.50	728.20	30,945.11
Audubon	3,574.24	324.96	1,025.00	1,212.03	13,294.54
Benton	9,033.75		2,765.41	191.00	23,090.18
Black Hawk	14,272.68		3,213.36	3,787.00	26,453.27
Boone	12,916.73	2,318.92	1,350.00	19.65	32,553.01
Bremer	5,229.00	1,483.00	712.50	13.75	19,960.89
Buchanan	7,690.80	208.00	1,796.16	18.31	15,481.33
Buena Vista	2,140.72	903.43	562.50	1,122.81	11,419.68
Butler	5,137.76	528.00	150.00	143.16	15,040.03
Calhoun	3,476.00	1,325.00	2,000.00	1.00	15,434.22
Carroll	11,465.70		1,090.00		29,246.21
Cass	4,214.31		2,185.00	763.10	16,864.44
Cedar	757.00	1,915.50	300.00	71.51	6,805.14
Cerro Gordo	7,790.46		1,125.00		25,794.07
Cherokee	3,235.50		300.00	34.85	73,125.30
Chickasaw	7,336.80	1,628.00	690.00		18,007.39
Clarke	2,730.10	104.00	362.50	55.00	9,668.29
Clay	4,623.35	321.00	1,050.00	122.25	12,352.43
Clayton	8,033.58	2,306.00	2,112.50	57.60	16,142.74
Clinton	14,749.58		6,502.96	16,459.19	68,467.38
Crawford	3,683.70	1,140.50	457.50	1,002.35	18,463.60
Dallas	12,580.50	332.00	1,643.50		28,223.73
Davis	1,699.00	364.00	300.00	33.21	4,058.33
Decatur	7,990.54			15.42	14,773.21
Delaware	6,433.20	441.00	387.50	29.50	10,150.00
Des Moines	7,796.00	2,610.29	4,912.50	164.38	20,579.37
Dickinson	8,587.86	5.00	859.50	573.18	16,014.45
Dubuque	33,150.81		3,777.50	5,502.02	75,716.09
Emmet	3,124.50	1,484.60	749.00	27.07	13,873.17
Fayette	9,362.39	857.60	1,177.50	356.42	24,730.14
Floyd	1,093.18	6,538.91	1,945.85	1,387.53	20,579.37
Franklin	7,924.25	4,763.82	887.50	302.22	24,213.70
Fremont	10,849.00	117.50	757.00	41.51	18,918.47
Greene	5,184.63	848.00		327.79	19,776.73
Grundy	2,323.50	4,347.62			10,584.26
Guthrie	7,229.20	3,235.00			21,862.57
Hamilton	6,061.49	1,706.14	842.00	512.45	17,639.05
Hancock	4,836.92	1,342.00	150.00	86.00	9,592.36
Hardin	6,559.27	3,030.31			17,715.30
Harrison	5,151.16	1,044.00	750.00	1,897.89	16,987.07
Henry	2,397.50	255.50	2,923.16	130.21	14,635.82
Howard	2,862.87	79.00	150.00	63.69	7,550.40
Humboldt	4,730.28	826.50	814.59	28.22	11,087.44
Ida	4,712.00	919.00	1,200.00	3,109.28	18,716.94
Iowa	3,928.07	1,725.00	491.66	18.45	12,758.36
Jackson	4,443.50	2,471.00	2,412.50	12.83	16,203.06
Jasper	9,661.42	3,039.53	1,797.50	969.18	27,138.62
Jefferson	5,478.75		825.00		15,538.37
Johnson	9,369.50	2,659.25	1,612.25	1,433.23	21,885.23
Jones	6,421.00	2,086.73	2,230.00	108.72	15,781.88
Keokuk		156.00	3,300.00	5,611.03	19,574.14
Kossuth	5,067.31	2,328.00	450.00	1,563.83	18,145.35
Lee	6,545.75		2,400.88	3,636.92	28,960.61

TABLE NO. 14—PART III—Continued

Counties	Dependent children (Widow's pensions)	Cash allowance	Pensions for blind	Miscellaneous expense	Total expenditures
Linn	29,276.36		5,074.50	541.87	82,591.61
Louisa			2,765.00	28.12	6,824.78
Lucas	4,830.50	46.00	1,055.00	129.70	12,210.23
Lyon	5,746.31	3,403.00	135.00	466.82	13,843.50
Madison	5,719.30	84.50	1,106.51	12,806.50	
Mahaska	6,383.60	132.18	4,032.50	92.85	29,049.42
Marion	11,279.07	10.00	3,921.53	3,940.73	34,481.87
Marshall	6,524.56	4,245.00	195.10	23,508.77	
Mills	4,742.37	566.40	340.00	32.75	17,857.00
Mitchell	4,755.50	1,060.00	300.00	77.39	14,215.08
Monona	5,629.86	140.00	575.00	4,491.42	13,214.78
Monroe	5,833.63		1,400.00	81.80	22,706.82
Montgomery	3,472.87		1,337.50	401.96	12,091.75
Muscatine	8,773.71	21.00	6,250.00	164.62	29,873.30
O'Brien	10,374.74	465.00		159.69	24,484.37
Oswego	2,221.65	950.00		240.00	10,684.39
Pack	6,774.53		3,000.00	954.64	26,075.45
Palo Alto	3,797.68		300.00	343.26	10,900.29
Plymouth	7,745.00	3,065.50	300.00	119.33	24,458.36
Pocahontas	3,777.67	4,146.00		46.18	17,113.45
Pont	42,404.00		25,716.00	2,338.92	101,802.32
Portwattamie	24,386.16		3,438.88	1,009.91	72,559.15
Poweshiek	5,076.95	520.67		1,236.35	20,540.51
Ringgold	4,972.97	282.00	150.00	57.00	6,900.19
Sac	5,310.72		907.55	15.37	13,398.60
Scott	21,032.34	2,094.00	7,042.50	5,470.01	85,889.29
Shelby	6,104.00	1,151.30	590.00	519.40	18,614.10
Sioux	5,771.72	1,157.99		4.50	20,046.66
Story	9,964.35	5,165.21	2,432.32	575.40	25,351.75
Tama	7,195.80	17.20	1,289.77		19,294.02
Taylor	3,198.83	215.10	2,107.00		14,171.25
Union	5,762.56		1,087.50	1,225.00	15,350.21
Van Buren	3,323.00		2,775.00	9,858.61	
Wapello	5,936.00		1,987.50	3,056.64	38,401.24
Warren	12,283.58	648.00	1,759.83	55.00	20,795.20
Washington	5,938.15	774.00	1,230.00	259.40	20,433.05
Wayne	3,940.64	484.50	1,711.66	168.53	10,225.00
Webster	11,296.04	5,384.86	3,275.00	2,479.39	59,332.52
Winneshiek	5,741.00	2,686.50	787.50	132.24	14,277.22
Winnebago	2,872.43	1,256.00	1,850.00	975.96	10,470.49
Woodbury	28,221.10	303.93	6,900.00	3,322.05	64,266.78
Worth	2,276.31	684.25	412.50		4,938.22
Wright	4,524.23	2,177.00	787.50	2,944.02	23,633.21
Totals	\$722,437.86	\$115,303.40	\$173,824.73	\$92,794.87	\$2,214,378.70

TABLE NO. 15
Bounties for the Year 1926

Counties	Wolves	Coyotes	Other bounties	Total bounties
Adair	\$ 230.00	\$ 298.80	\$ 450.75	\$ 974.55
Adams	234.00	305.30	1.20	440.50
Allamakee	96.00	31.42		127.42
Appanoose	132.00	843.10		975.10
Audubon	147.00	612.00		759.00
Benton	12.00	578.30		590.30
Black Hawk	30.00	146.20		176.20
Bloom	10.00	146.60		156.60
Buchanan	44.00	162.90		206.90
Buena Vista	80.00	416.20		496.20
Butler	10.00	824.50		834.50
Calhoun	166.00	971.70		1,137.70
Carroll	56.00	357.20		413.20
Cass	78.00	114.40		192.40
Cedar	228.80			228.80
Cerro Gordo	128.00	507.30		635.30
Chickasaw	10.00			10.00
Clarke	125.45			125.45
Clay	208.00	84.80		292.80
Clayton	62.00	1,100.00		1,162.00
Clinton	80.00	149.30		229.30
Crawford	334.00	2,537.60		2,871.60
Dallas	194.00	235.45		429.45
Davis	60.00	27.40		87.40
Decatur	224.00	28.00		252.00
Delaware	10.00	224.10		234.10
Des Moines	24.00	149.10		173.10
Dickinson	156.00	19.60		175.60
Dubuque	190.00	142.10		332.10
Emmet	94.00	55.60		149.60
Fayette	16.00	705.90		721.90
Floyd	56.00	327.40		383.40
Franklin		362.40		362.40
Fremont			885.00	885.00
Greene	102.00	103.20		205.20
Grundy	45.00	1,809.10		1,854.10
Guthrie	260.00	548.45		808.45
Hamilton	160.00	30.00		190.00
Hancock		24.40		24.40
Hardin		308.25		308.25
Harrison	552.00	3,021.00		3,573.00
Henry		6.30		6.30
Howard	30.00	159.30		189.30
Humboldt		31.70		31.70
Ida	124.00	1,438.60		1,562.60
Iowa	54.00	404.70		458.70
Jackson	86.00	81.60		167.60
Jasper	36.00	1,573.50		1,609.50
Jefferson	24.00	28.40		52.40
Johnson	20.00	230.80		250.80
Jones		184.50		184.50
Keokuk		2,183.35		2,183.35
Kossuth	96.00	13.00		109.00
Lee	10.00	43.30		53.30

TABLE NO. 15—Continued

Counties	Wolves	Gophers	Other bounties	Total bounties
Linn	30.00	292.40		322.40
Louisa	64.00	28.30	15.00	107.30
Lucas		349.10		349.10
Lyon	122.00	266.40		388.40
Madison	200.00	345.00		545.00
Mahaska	10.00			10.00
Marion	34.00	1,071.90		1,105.90
Marshall	34.00	964.30		998.30
Mills	268.00	1,579.20		1,847.20
Mitchell	20.00	104.35	20.00	144.35
Monona	744.00	1,956.30		2,700.30
Monroe	52.00	182.55		234.55
Montgomery	162.00	217.80		379.80
Muscatine	225.00			225.00
O'Brien	102.00	351.90		453.90
Osceola	10.00	80.91		90.91
Page	150.00			150.00
Palo Alto	104.00	27.30		131.30
Plymouth	492.00	1,685.50	4.00	2,181.50
Pocahontas	90.00	70.80		160.80
Polk	41.00	1,108.05		1,149.05
Pottawattamie	516.00	4,006.70	44.20	4,566.90
Poweshiek	60.00	412.16		472.16
Ringgold	180.00	89.60		269.60
Sac	38.00	1,160.72		1,198.72
Scott	44.00	257.30	531.25	832.55
Shelby	52.00	2,214.50		2,266.50
Sioux	120.00	604.38		724.38
Story	48.00	66.30		114.30
Tama	48.00	1,009.70	970.00	2,118.45
Taylor	202.00	202.70		404.70
Union	156.00	169.50		325.50
Van Buren				
Wapello		81.00	14.25	95.25
Warren	200.00	602.25	2,858.50	3,660.75
Washington	88.00	194.10	1,445.80	1,727.90
Wayne	218.00	15.20		233.20
Webster	102.00			102.00
Winnebago		50.30		50.30
Winnebuck	250.00	1,482.20	2,702.55	4,434.75
Woodbury	1,000.00	2,532.80		3,532.80
Worth		35.50		35.50
Wright	64.00	17.90		81.90
Totals	\$ 11,462.50	\$ 51,368.54	\$ 17,096.14	\$ 79,927.18

TABLE NO. 16

Part I—Domestic Animal Fund for the Year 1926

Counties	Balance on hand Jan. 1, 1926	Received from dog license tax	Total of receipts and balance on hand	Paid for damage by dogs or wolves	Claims unpaid for damage by dogs or wolves
Adair	\$ 4,735.27	\$ 3,879.13	\$ 8,614.40	\$ 4,697.83	
Adams	1,387.35	1,686.82	3,074.17	1,637.33	
Allamakee	4,233.12	2,238.70	6,471.82	1,810.50	
Appanoose	2,440.58	4,088.05	6,528.63	2,154.60	
Audubon	1,757.17	2,255.40	4,012.57	1,642.00	
Benton	5,030.63	2,890.95	7,921.58	2,256.53	
Black Hawk	400.66	3,692.27	4,092.93	1,216.40	
Boone	1,893.11	3,477.55	5,370.66	1,796.30	
Bremner	5,461.99	2,663.40	8,065.39	1,175.25	
Buchanan	1,642.44	2,154.75	3,797.19	1,858.00	
Buena Vista	579.35	2,203.00	2,782.35	2,465.49	
Butler		2,013.90	2,013.90	2,156.25	
Calhoun	2,516.36	1,649.56	4,165.92	1,874.80	
Carroll	3,207.30	2,119.30	5,326.60	1,737.29	
Cass	2,250.25	2,335.40	4,585.65	2,074.20	
Cedar	3,704.80	2,296.80	5,991.60	1,461.58	2,412.82
Cerro Gordo	3,289.20	3,132.60	6,421.80		
Cherokee		1,788.05	1,788.05		
Chickasaw	1,638.86	2,022.60	3,661.46	677.20	
Clarke	1,319.38	1,773.10	3,092.48	1,644.60	1,199.46
Clay	680.46	2,049.95	2,730.41	1,638.80	410.20
Clayton	1,918.67	4,270.00	6,188.67	1,363.50	
Clinton	3,265.04	2,326.80	5,591.84	1,420.25	
Crawford	2,623.83	2,294.60	4,918.43	1,606.90	
Dallas	749.31	2,943.75	3,693.06	2,415.27	
Davis	1,939.79	2,331.40	4,271.19	1,839.51	
Decatur	1,161.63	2,473.10	3,634.73	1,197.96	
Delaware	5,441.42	2,754.90	8,196.32	1,176.00	
Des Moines	1,708.55	2,855.42	4,563.97	1,455.60	
Dickinson	2,581.70	1,057.50	3,639.20	789.91	
Dubuque	500.00	4,224.40	4,724.40	1,247.50	
Emmet	1,808.86	1,117.88	2,926.72	1,645.60	228.55
Fayette	500.00	2,330.50	2,830.50	1,286.75	
Floyd	1,816.08	2,012.10	3,828.18	866.50	
Franklin	1,340.47	1,751.40	3,091.87	1,977.06	19.85
Fremont	1,494.36	1,697.00	3,191.36	530.27	
Greene	6,106.67	2,377.35	8,484.02	1,364.65	
Grundy	4,707.69	2,021.15	6,728.84	1,111.39	
Guthrie	2,422.98	1,973.50	4,396.48	3,256.30	
Hamilton	1,752.81	4,059.50	5,812.31	1,462.05	
Hancock	944.15	1,858.95	2,803.08	851.70	
Hardin	4,254.98	1,918.10	6,173.08	1,632.00	
Harrison	1,312.47	3,671.30	4,983.77	1,582.86	
Henry	1,867.87	2,317.90	4,085.77	2,234.22	
Howard	2,567.13	1,844.55	4,411.68	733.90	2,151.26
Humboldt	2,534.46	1,759.75	4,294.21	677.00	
Ida	462.94	1,316.00	1,778.94	823.15	
Iowa	2,962.32	3,306.02	6,268.34	2,828.96	
Jackson	2,534.33	2,741.15	5,275.48	1,390.10	
Jasper	2,330.65	2,332.40	4,663.05	3,462.90	599.70
Jefferson	1,971.77	2,072.95	4,044.72	2,109.35	1,610.00
Johnson	2,180.14	2,778.30	4,958.44	1,685.70	
Jones	727.02	2,814.50	3,541.52	1,612.40	
Keokuk	2,470.89	2,692.05	5,062.94	2,617.70	
Kossuth	2,375.97	2,781.53	5,157.50	2,106.50	
Lee	3,512.63	4,082.80	7,595.43	1,755.00	

TABLE NO. 16—PART I—Continued

Counties	Balance on hand Jan. 1, 1926	Received from dog license tax	Total of receipts and balance on hand	Paid for damage by dogs or wolves	Claims unpaid for damage by dogs or wolves
Linn	1,534.57	4,793.50	6,328.07	1,066.50	
Louisa	1,491.46	1,242.79	2,734.25	811.15	1,107.50
Lucas	1,686.22	2,038.75	3,724.97	1,621.10	
Lyon	830.18	2,500.25	3,330.43	1,055.40	
Madison	4,330.84	2,222.25	6,553.09	2,347.87	
Malaska	3,415.68	2,923.40	6,339.08	2,901.00	263.74
Marion	6,702.58	2,353.70	9,056.28	3,362.50	292.96
Marshall	1,228.14	3,516.35	4,744.49	3,296.44	
Mills	969.66	2,247.50	3,217.16	1,378.85	
Mitchell	1,500.39	1,682.80	3,183.19	588.75	
Monona	1,515.42	1,909.10	3,424.52	549.81	
Monroe	2,057.68	2,411.49	4,469.17	2,131.38	2,000.00
Montgomery	5,956.00	1,848.45	7,804.45	1,645.22	
Muscantine	1,703.85	1,810.65	3,514.50	542.09	
O'Brien	44.91	4,121.40	4,166.31	806.00	69.80
Oscola	*73.20	1,538.15	1,611.35	2,166.85	
Page	2,213.68	2,388.23	4,601.91	1,680.35	
Palo Alto	20.00	1,377.29	1,397.29	669.00	
Plymouth	500.00	2,861.30	3,361.30	1,049.29	
Pocahontas	1,708.35	1,754.88	3,463.23	1,298.99	
Polk	16,750.02	7,020.90	23,770.92	3,129.36	
Potawattamie	2,744.52	4,923.25	7,667.77	4,051.45	2,205.22
Poweshiek	1,400.43	2,535.35	3,935.78	2,983.10	598.80
Ringgold		1,073.48	1,073.48	1,665.60	
Sac	1,113.58	1,848.29	2,961.87	1,526.10	147.10
Scott	325.59	4,136.00	4,461.59	643.85	
Shelby	1,432.34	2,425.45	3,857.79	1,854.70	
Sioux	4,112.42	3,129.00	7,241.42	2,661.85	1.00
Story	2,478.33	2,050.65	4,528.98	2,076.62	
Tama	7,996.57	3,983.90	11,980.47	3,583.19	
Taylor	4,216.10	4,605.60	8,821.70	3,070.39	
Union	1,035.64	1,916.25	2,951.89	1,566.90	
Van Buren	2,560.01	2,226.80	4,786.81	1,443.20	
Wapello	3,712.08	3,896.88	7,608.96	3,616.00	
Warren	2,846.20	3,820.45	6,666.65	4,059.00	
Washington	2,817.74	1,070.30	3,888.04	45.00	
Wayne	1,830.65	1,713.70	3,544.35	1,876.65	
Webster	6,737.74	2,721.70	9,459.44	2,331.30	
Winnebago	3,306.79	1,944.55	5,251.34	738.30	
Winnecheek	3,549.54	3,064.30	6,613.84	2,813.05	242.00
Woodbury	2,296.87	5,226.30	7,523.17		1,609.80
Worth	2,102.51	1,640.90	3,743.41	786.00	
Wright	2,511.47	2,601.65	5,113.12	524.50	1,780.00
Totals	\$258,307.72	\$259,228.85	\$517,536.57	\$170,944.37	\$ 20,021.75

*Overdraft.

TABLE NO. 16

Part II—Domestic Animal Fund for the Year 1926

Counties	Other expenditures authorized by law	Amount transferred to general county fund	Total expenditures; claims unpaid and transfers	Balance on hand Dec. 31, 1926	Claims filed above receipts	Overdraft
Adair	\$ 189.20		\$ 4,887.06	\$ 3,725.37		
Adams	374.00		2,011.53	1,923.04		
Allamakee	307.50	\$ 1,700.00	2,718.00	2,772.82		
Appanoose	233.10		2,387.70	4,140.93		
Audubon	230.80		1,005.80	2,076.77		
Benton			2,256.53	5,575.05		
Black Hawk	609.07	1,600.00	2,486.37	616.56		
Boone	437.90		5,092.00	103.96		
Bremer			1,175.25	6,890.14		
Buchanan		1,225.68	3,083.68	713.51		
Buena Vista	270.70		2,736.23			
Butler	213.50		2,579.75		\$ 866.75	
Calhoun	311.00		2,150.89	1,973.06		
Carroll			1,737.39	2,689.21		
Cass			2,074.30	2,529.46		
Cedar	277.00	82.10	4,174.10	1,817.00		
Cerro Gordo	2,682.21	2,000.00	4,682.21	1,833.88		
Cherokee	1,803.75		1,803.75		16.70	
Chickasaw		1,100.00	1,777.30	1,894.16		
Clarke			2,844.00	248.42		
Clay			2,049.00	681.41		
Clayton	569.50	1,500.00	3,333.00	2,855.67		
Clinton	601.40	2,000.00	4,021.65	2,730.00		
Crawford	359.60		2,960.50	1,882.25		
Dallas	299.39	1,000.00	3,714.60		21.57	
Davis	238.00		2,177.51	2,093.68		
Decatur	2.35	1,900.00	3,109.31	434.42		
Delaware	400.65	4,500.00	6,076.66	2,115.76		
Des Moines	573.70		2,909.39	2,465.05		
Dickinson		1,650.00	2,430.91	990.38		
Dubuque	483.20		1,730.70	2,060.70		
Emmet			1,274.05	1,692.67		
Payette		1,543.75	2,830.50			
Floyd	247.42		2,183.92	2,444.30		
Franklin			1,906.91	1,094.06		
Fremont	358.10		888.37	2,302.99		
Greene	384.30		1,728.95	6,755.07		
Gundy	151.00		1,262.80	5,466.54		
Guthrie			2,236.30	1,150.18		
Hamilton	1.00		1,468.05	4,409.26		
Hancock		351.93	1,303.63	1,809.45		
Hardin	57.40		1,689.40	4,483.68		
Harrison	30.30	2,500.00	4,113.16	770.61		
Henry	56.86		2,591.08	1,704.69		
Howard	229.25		3,074.50	1,287.18		
Humboldt	206.01	6.45	978.46	3,315.70		
Ida		955.79	1,778.94			
Iowa	5.00		188.50	3,242.80		
Jackson		2,000.00	3,300.10	1,875.38		
Jasper	510.80		4,533.50	6,119.53		
Jefferson			3,719.25	825.37		
Johnson			1,983.70	2,972.74		
Jones	22.00	1,500.00	3,134.40	407.12		
Keokuk			2,617.70	2,445.24		
Kossuth	234.29	2,884.63	5,815.42	1,941.78		
Lee	796.70	300.50	2,821.30	4,778.69		

TABLE NO. 16—PART II—Continued

Counties	Other expenditures authorized by law	Amount transferred to general county fund	Total expenditures, claims unpaid and transfers	Balance on hand Dec. 31, 1926	Claims filed above receipts	Overdraft
Linn	1,337.49	2,000.00	4,423.90	1,904.17		
Louisa	125.59		2,044.24	690.01		
Lucas	378.60		1,999.70	1,725.27		
Lyon			1,635.40	2,008.33		
Madison	46.37	396.40	2,789.64	3,838.45		
Mahaska	503.42		3,768.16	2,570.92		
Marion			3,565.46	5,490.82		
Marshall	22.60		3,319.04	1,420.45		
Mill	294.90		2,673.75	573.41		
Mitchell	200.70	1,000.20	1,879.65	1,366.35		
Monona	585.29	1,015.49	2,150.69	1,273.90		
Monroe			4,131.38	337.79		
Montgomery	176.46	140.80	1,962.55	5,841.99		
Muscatine	509.75	1,208.85	2,235.60	1,226.90		
O'Brien	200.30	531.69	1,406.69	2,779.62		
Oceola	388.20		2,550.05		1,061.16	
Page			1,680.35	2,930.93		
Palo Alto	227.98		897.64	490.66		
Plymouth	2.40	247.30	1,290.09	2,962.21		
Pocahontas	327.22	1,208.35	2,804.47	628.76		
Polk	2,073.33	15,000.00	20,202.71	3,567.31		
Pottawattamie		275.27	7,619.94	1,047.83		
Poweshiek	351.48		3,912.38	27.40		
Ringgold			1,665.00	7.88		
Sac	253.30		1,926.50	906.28		
Scott		3,900.00	4,143.85	565.74		
Shelby	551.45	865.79	3,081.97	798.82		
Sioux	467.80	2,500.00	5,036.65	2,210.77		
Story	612.36		2,688.98	1,840.00		
Tama	4.70		3,687.86	7,702.67		
Taylor	144.70		3,215.02	5,036.61		
Union	378.11		1,955.10	1,606.79		
Van Buren	389.26		1,823.46	2,979.35		
Wapello	6.90		3,623.40	3,955.56		
Warren	200.60		4,259.69	2,415.96		
Washington	354.90	2,929.09	2,458.96	2,332.54		
Wayne			1,876.63	1,367.72		
Webster	523.41		2,854.71	6,624.73		
Winnebago	147.90	2,500.00	3,386.20	1,865.14		
Winnesiek	1,009.00	29.50	4,681.55	2,532.29		
Woodbury	1.90	8,500.00	10,108.66	4,431.57		
Worth	182.30	2,000.00	2,968.29	755.21		
Wright	17.50		2,331.40	2,781.12		
Totals	\$ 28,389.39	\$ 80,361.97	\$229,717.48	\$219,634.15	\$1,466.16	\$ 259.88

TABLE NO. 17

Part I—Bonded and Other Indebtedness of Counties—January 1, 1927

Counties	County bonds	Bridge bonds	Court house bonds	Road bonds
Adair	\$ 78,500.00			
Adams	86,000.00			
Allamakee	150,300.00			
Appanoose	361,000.00			
Audubon		\$ 156,900.00		
Benton	233,000.00			
Black Hawk	337,000.00	176,000.00		
Boone	444,450.00	137,550.00	\$ 130,000.00	\$ 133,000.00
Bremner	41,500.00			
Buchanan	40,000.00			
Buena Vista	537,000.00			
Butler	14,500.00			17,500.00
Calhoun	11,000.00	47,000.00	100,000.00	248,000.00
Carroll	40,000.00			
Cass		388,000.00		43,000.00
Cedar				
Cerro Gordo	164,000.00	65,050.00		
Cherokee		443,000.00		
Chickasaw	6,000.00	156,500.00		3,000.00
Clarke	212,000.00	32,000.00		30,000.00
Clay	419,500.00			
Clayton				
Clinton	243,000.00	97,000.00		
Crawford	830,000.00			
Dallas	438,000.00			
Davis	166,000.00			
Decatur	68,700.00	141,800.00		45,500.00
Delaware	115,000.00			
Des Moines	21,000.00			
Dickinson	246,700.00			
Dubuque	464,500.00			
Emmet	276,000.00	200,000.00		
Fayette	237,000.00			
Floyd	363,000.00			471,500.00
Franklin	61,500.00	41,000.00		272,000.00
Fremont	234,000.00			
Greene	30,000.00	278,000.00		16,000.00
Grundy	379,000.00			
Guthrie	266,916.91			62,083.00
Hamilton	15,000.00	15,000.00		221,000.00
Hancock	35,000.00			
Hardin	297,500.00			
Harrison	160,000.00			
Henry	127,000.00			
Howard	88,500.00			
Humboldt	35,000.00	46,000.00		52,804.00
Ida	141,000.00			27,000.00
Iowa	265,000.00			
Jackson	146,000.00			
Jasper	128,000.00	240,000.00		154,000.00
Jefferson	118,000.00			
Johnson	178,521.39			55,000.00
Jones	53,000.00			
Keokuk				
Kossuth	20,000.00	112,500.00		266,000.00
Lee	198,116.44	22,498.86		

TABLE NO. 17—PART I—Continued

Counties	County bonds	Bridge bonds	Court house bonds	Road bonds
Linn	600,000.00	90,000.00	750,000.00	102,000.00
Louisa	61,000.00			
Lucas	554,000.00			
Lyon	169,000.00			
Madison	119,000.00			
Mahaska	286,500.00			
Marion	482,800.00			
Marshall	25,000.00	425,000.00		325,000.00
Mills	112,000.00	232,000.00		85,000.00
Mitchell	222,000.00			
Monona	17,000.00			
Monroe	219,500.00			
Montgomery	405,000.00			
Muscatine	119,000.00			
O'Brien	119,775.00			
Osceola	194,500.00			
Page	499,000.00			
Palo Alto	354,000.00			
Pocahontas	530,100.00		350,000.00	
Polk	1,175,300.00	515,000.00		
Pottawattamie	1,067,540.00			
Poweshiek	15,000.00	100,000.00		55,000.00
Ringgold	132,600.00		100,000.00	20,000.00
Sac	200,000.00			
Scott	2,544,000.00	422,000.00		500,000.00
Shelby	101,000.00			
Sioux				
Story	10,000.00	302,000.00		
Tama	320,000.00	70,500.00		
Taylor	81,000.00			
Union	135,000.00			
Van Buren	205,500.00			
Wapello	15,000.00			656,000.00
Warren	54,500.00			
Washington	115,000.00			
Wayne	39,000.00			
Webster	119,000.00			60,000.00
Winnebago	266,700.00			
Wineshiek				
Woodbury	268,000.00	88,000.00	209,000.00	57,000.00
Worth	36,000.00			
Wright		88,000.00		280,000.00
Totals	\$ 21,708,419.74	\$5,106,348.86	\$1,719,000.00	\$ 4,682,367.00

TABLE NO. 17

Part II—Bonded and Other Indebtedness of Counties—January 1, 1927

Counties	Primary road bonds	Total county bonds	Total county warrants	Primary road certificates	Secondary road certificates
Adair		\$ 78,500.00	\$ 8,317.31		
Adams		86,000.00	13,940.50	\$ 25,000.00	
Adams		160,000.00	2,541.00	60,000.00	
Appanoose	\$ 160,000.00	221,000.00	32,136.23		
Audubon		156,000.00	8,065.00	65,000.00	\$ 12.00
Benton		235,000.00	3,561.68	15,500.00	
Black Hawk	1,370,000.00	1,300,000.00	6,000.53	91,500.00	
Bloom		845,000.00	4,583.28	7,000.00	
Brewer		2,000.00	2,000.00		
Buchanan	35,142.45	73,142.45	8,069.78		
Buena Vista		807,000.00	4,529.36		
Butler		32,000.00	5,925.88	60,000.00	
Calhoun		415,000.00	6,965.45		
Carroll		15,735.00	10,000.00	30,000.00	
Cass		231,000.00	5,080.59	28,000.00	
Cedar			6,892.98		
Cerro Gordo	220,000.00	747,000.00	10,656.93	14,797.41	7,000.70
Charokey		441,000.00	8,159.43	30,000.00	4,800.00
Chickasaw		102,500.00	1,236.35		
Clarke		274,000.00	3,491.35		
Clay		419,500.00	35,312.54	8,500.00	
Clayton			2,562.64	60,000.00	
Clinton	1,212,000.00	1,565,000.00	42,947.21	76,000.00	
Crawford		800,000.00	14,386.68	23,000.00	
Dallas		138,000.00	3,664.80	80,000.00	
Davis		169,000.00	2,685.81	57,000.00	
Decatur		250,000.00	5,359.81		
Delaware		115,000.00	6,764.95		
Des Moines	500,000.00	231,000.00	1,067.33		
Dickinson		345,700.00	2,769.65		
Dubuque	300,000.00	964,500.00	32,311.13		
Emmet		276,000.00	9,579.76		3,000.70
Payette		257,000.00	7,184.92		105.80
Floyd		834,500.00	8,284.71	22,500.00	
Franklin		374,500.00	6,730.75		
Fremont		334,000.00	25,966.75		
Greene	780,000.00	1,194,000.00	5,543.75	68,849.75	
Grundy		379,000.00	7,610.06	60,000.00	
Guthrie		208,000.00	22,065.81	76,000.00	
Hamilton		201,000.00	4,671.61	37,000.00	
Hancock	555,000.00	600,000.00	6,500.54	48,555.28	
Hardin		207,500.00	2,436.44		
Harrison		160,000.00	5,650.80	574.14	
Henry		127,000.00	7,521.62	60,000.00	
Howard		88,500.00	164.57		
Humboldt		245,804.00	11.12		
Ida		168,000.00	1,317.20	40,000.00	
Iowa		365,000.00	9,903.47	21,521.14	
Jackson		146,000.00	7,163.61	40,000.00	
Jasper	255,490.78	775,490.78	17,791.58	280.93	
Jefferson		296,000.00	6,280.70		
Johnson		438,931.29	8,386.19	8,500.00	
Jones		50,000.00	8,783.57		
Keokuk			5,999.05	35,000.00	
Kossuth	255,000.00	733,500.00	15,916.37		
Lee		280,615.50	4,435.50	40,000.00	

TABLE NO. 17—PART II—Continued

Counties	Primary road bonds	Total county bonds	Total county warrants	Primary road certificates	Secondary road certificates
Linn	1,000,000.00	2,692,000.00	57,873.65		
Louis		61,000.00	2,720.63		
Lucas		324,000.00	5,690.21	25,000.00	
Lyon		100,000.00	7,978.17		
Madison		119,000.00	7,900.18		
Mahaska	350,000.00	636,500.00	21,215.28		
Marion		482,800.00	25,264.72	25,000.00	
Marshall	800,000.00	1,615,000.00	7,435.79		
Mills		420,000.00	14,932.11		
Mitchell		252,000.00	1,000.46	30,000.00	
Monona	12,000.00	24,000.00	12,032.38		
Monroe		219,500.00	4,282.97		
Montgomery		465,000.00	9,609.20		
Muscatine		119,000.00	412.71	65,000.00	
O'Brien	640,000.00	750,775.00	5,693.02	62,500.00	
Oscola		194,500.00	3,506.09		
Page		493,000.00	22,321.17	111,000.00	
Palo Alto		354,000.00	21,550.78	50,100.00	
Plymouth			16,322.06		
Pocahontas		870,100.00	7,221.59		
Polk	2,492,000.00	4,182,200.00	51,160.60		
Pottawattamie		1,067,540.00	78,815.78	131,000.00	
Poweshiek		210,000.00	2,762.90	25,000.00	
Ringgold		302,600.00	1,845.76		
Sac		306,000.00	1,519.77		
Scott		3,566,000.00	1,775.02	72,000.00	
Shelby		101,000.00	56,623.62		10.05
Sioux			2,451.28		
Story		312,000.00	6,635.26	45,000.00	
Tama		225,500.00	9,928.03		
Taylor		81,000.00	2,397.55		
Union		135,000.00	3,529.33		
Van Buren		202,500.00	5,735.63	50,000.00	
Wapello	200,000.00	871,000.00	19,940.02		
Warren		64,500.00	10,286.96		
Washington		113,000.00	2,269.51	78,000.00	
Wayne		39,000.00	7,174.56		
Webster		178,000.00	8,230.96	59,000.00	
Winnebago		266,700.00	8,833.90		
Winnebush		97,000.00	4,665.32	20,000.00	
Woodbury	1,875,000.00	2,621,000.00	67,240.56	171,600.00	
Worth		36,000.00	3,371.01	35,000.00	
Wright		477,000.00	3,432.83		
Totals	\$ 13,570,033.18	\$ 46,786,688.87	\$ 1,171,443.50	\$ 2,362,297.65	\$ 15,001.04

TABLE NO. 17

Part III—Bonded and Other Indebtedness of Counties—January 1, 1927

Counties	Primary road district fund warrants	Secondary road district fund warrants	Drainage bonds	Drainage warrants	Total of all indebtedness outstanding Jan. 1, 1927
Adair				\$ 50.40	\$ 86,867.71
Adams				28,276.09	153,216.59
Allamakee			\$ 61,308.76	\$ 844.97	282,994.75
Appanoose	\$ 1,097.08		1,500.00		556,623.30
Audubon			166,000.00		330,947.96
Benton					252,001.68
Black Hawk	184.00		118,800.00	2.05	2,119,406.58
Boone	12,458.29			36,517.84	895,559.23
Bremer					45,362.46
Buchanan			20,000.00		102,212.33
Buena Vista	782.50		45,000.00	5,837.11	536,148.87
Butler	2,842.95				100,767.93
Calhoun			70,800.00	33,567.23	525,732.65
Carroll			9,700.00	21,793.53	107,228.62
Cass			62,000.00		536,680.59
Cedar					6,802.98
Cerro Gordo	657.42		810,318.54	82,247.92	1,680,696.91
Cherokee					485,960.12
Chickasaw					166,726.25
Clarke					277,491.83
Clay			375,770.65	36,792.64	805,785.38
Clayton					67,362.64
Clinton	15.74		3,100.00	11,624.00	1,686,486.95
Crawford	51.20		22,400.00	26,242.62	915,060.50
Dallas				23,145.90	544,180.70
Davis			75,440.80	44.00	201,179.61
Deautil			57,000.00		388,559.81
Delaware	12.40				121,777.35
Des Moines	839.73		*206,750.00	54,537.34	484,154.40
Dickinson	12.05		423,855.00	12,673.45	786,000.55
Dubuque	380.29			32,417.78	1,029,699.39
Emmet	\$ 5,897.17		216,950.00	85,066.75	546,859.78
Fayette	4.95		50,000.00		314,256.67
Floyd			287,407.72	11,236.45	1,165,028.88
Franklin				64,208.25	445,439.09
Fremont			344,300.00	61,927.55	766,194.39
Greene			124,200.00	88,387.97	1,491,172.47
Grundy	456.23		3,500.00	2,342.25	453,888.54
Guthrie				1,121.87	367,187.68
Hamilton			147,234.11	28,021.15	468,126.87
Hancock	147.41		758,390.00	128,224.45	1,531,755.70
Hardin				82,750.22	483,726.76
Harrison			245,796.18	51,425.02	463,416.14
Henry					194,521.62
Howard	1.00		54,750.00	273.70	143,689.27
Humboldt			370,039.77	33,838.11	667,603.01
Ia					200,317.20
Iowa	1,868.01		142,600.00	1,819.28	545,791.85
Jackson					195,163.61
Jasper	2,337.23		122,000.00	7,202.24	925,912.83
Jefferson	365.00				390,585.70
Johnson	168.83				455,086.43
Jones					91,765.27
Keokuk	75.72				41,074.77
Kossuth			790,777.00	384,465.73	1,944,659.10
Lee			490,426.87	16,324.23	771,801.99

TABLE NO. 17—PART III—Continued*

Counties	Primary road district fund warrants	Secondary road district fund warrants	Drainage bonds	Drainage warrants	Total of all in- debtedness out- standing Jan. 1, 1907
Linn					2,749,875.65
Louis			491,312.21	50,083.31	605,116.15
Lucas					364,690.21
Lyon	3.00		18,700.00		167,978.17
Madison	33.11		57,800.00	18,741.61	145,603.18
Mahaska			5,401.38		764,200.00
Marion			182,300.00	50.00	538,466.10
Marshall	2,211.12		19,086.00	72,083.11	1,807,016.82
Mills	13.50		80,275.00	11,951.59	536,083.72
Mitchell			296,424.00	139,898.72	284,227.06
Monona					470,255.10
Monroe					223,783.97
Montgomery			46,280.00	34,433.11	485,422.41
Muscatine			5,332.88	4,839.67	194,585.36
O'Brien			69,450.00	928.38	888,786.40
Osceola			395,094.72	95,360.14	618,870.96
Page	228.17		182,379.88	14,128.65	822,967.27
Palo Alto	3,500.00	*372.45	496,115.00	160,005.17	1,065,643.40
Plymouth	20.00				16,342.56
Pocahontas			463,000.00	226,302.64	1,567,404.63
Polk	5,500.00		279,500.00	29,131.29	4,547,401.89
Pottawattamie	18.55		139,783.50	256,695.73	1,673,822.56
Poweshiek			159,700.00	397,462.90	397,462.90
Ringgold			44,000.00	348,445.76	348,445.76
Sac			76,500.00	19,643.94	303,062.81
Scott	99.56				2,639,808.58
Shelby			144,600.00	631.19	322,854.21
Sioux					2,461.03
Story	9.00		100,490.00	12,776.38	476,030.64
Tama			11,245.00	2,032.54	246,705.57
Taylor			68,700.00	10.33	152,107.78
Union					128,259.33
Van Buren	350.00		12,472.45	231.00	271,289.07
Wapello			56,132.76	1,056.09	948,148.87
Warren			219,100.00	3,000.00	277,886.96
Washington	.54		41,000.00	2,597.78	242,967.83
Wayne			51,200.00	97.47	57,454.56
Webster	2,461.16		444,800.00	56,943.52	749,425.64
Winnebago			488,676.68	75,661.02	839,801.00
Winnebuck					121,665.32
Woodbury	28.54		198,567.76	12,735.70	3,081,651.56
Worth			260,245.49	14,783.53	449,502.33
Wright			730,911.11	23,163.27	1,234,507.21
Totals	\$ 40,977.43	\$ 6,369.62	\$ 13,114,089.22	\$2,605,009.00	\$66,100,928.32

*Primary road refund.

*Includes levee.

TABLE NO. 18
Miscellaneous Officers

Counties	Assessors	Board of review	Township trustees	Township clerks	County's mis- cellaneous	Compensation of soldiers' relief commission	Pay for soldiers' relief
Adair	\$ 2,400.50	\$ 48.00	\$ 1,467.23	\$ 376.25	\$ 180.58	\$ 120.00	\$ 1,630.21
Adams	1,656.00	6.50	961.50				400.00
Allamakee	3,261.86	202.00	514.00		108.00		1,800.00
Appanoose	3,736.64	100.00	933.00			260.70	811.30
Audubon	2,130.70	30.00	988.90	233.00	373.10	45.00	612.50
Benton	3,583.19	140.62	549.00	144.00			1,989.50
Black Hawk	9,472.85	323.00	1,096.25	293.00		196.00	4,000.00
Boone	5,152.07	57.00	488.00	60.00	1,667.10		7,129.13
Bremer	2,871.20	58.00	1,052.47	260.00		83.70	2,466.60
Buchanan	3,789.95	1,512.80	388.25	834.58		30.00	132.00
Buena Vista	3,606.90	79.00	1,141.10	309.00	423.52		360.00
Butler	3,656.05	33.00	1,206.00	471.00	22.00	25.00	4,084.71
Calhoun	3,950.10	44.00	1,574.00	386.50		149.00	2,008.50
Carroll	4,167.00	41.00	747.00	249.00		75.00	1,229.25
Cass	3,121.18	176.00	468.20	107.50	53.25	116.80	2,104.81
Cedar	4,429.45	116.00	220.00	79.80	285.20		
Cerro Gordo	6,342.67	27.00	617.56	174.00	2,000.00	864.00	11,028.62
Cherokee	2,337.58	99.00	915.00	348.00		144.00	1,800.00
Chickasaw	1,881.70	50.00	578.00	186.00		72.00	312.00
Clarke	1,978.00	19.50	897.30	237.27			500.00
Clay	3,731.90	50.00	1,490.00	369.50	170.55	27.00	451.12
Clayton	3,698.80	211.90	922.00	295.05	870.50	135.88	285.00
Clinton	7,247.50	473.00	1,139.63	404.10	50.96	230.00	6,444.47
Crawford	3,544.20	40.00	1,330.00			98.00	1,685.00
Dallas	4,497.65	138.00	415.20	163.20		225.00	1,825.00
Davis	2,371.77	211.00	274.50	92.50	27.60	52.00	75.00
Decatur	2,347.86	52.00	686.92	215.10		33.11	1,347.00
Delaware	3,744.25	283.00	1,674.70	386.40		1,060.60	1,060.60
Des Moines	7,061.95		1,110.00	224.00	4,697.28		1,464.00
Dickinson	2,779.79	65.00	896.30	197.30			880.00
Dubuque	10,441.50	241.50	201.00	715.00		300.00	1,322.78
Emmet	2,256.87	58.00	568.00	292.00	48.00		200.00
Fayette	4,946.56	148.00	537.00	130.00	16.90	62.00	3,254.10
Floyd	3,265.39	235.00	231.00	81.00			1,850.18
Franklin	3,519.86	240.00	1,370.71	308.50		101.40	799.78
Fremont	2,943.10	9.60	2,159.36	364.20	12.00	81.30	553.72
Greene	3,029.30		728.40				400.00
Grundy	2,734.75	176.50	850.00		1,515.75		600.00
Guthrie	2,480.59	42.00	613.40		180.40	89.50	1,647.00
Hamilton	3,069.40	35.00	436.00		144.00		24.00
Hancock	3,456.65	44.00	448.00	138.00			5,300.00
Hardin	3,821.58	78.00	1,070.63	360.10	194.96	300.00	698.00
Harrison	2,988.50	140.81	1,806.40	602.00		60.00	500.00
Henry	3,338.54	109.00	1,106.55	244.50	100.67	140.00	865.00
Howard	1,973.60	54.00	708.75			50.70	136.58
Humboldt	2,492.30	71.00	962.10	317.00			190.90
Ida	2,266.30	51.00	822.00	279.00			37.50
Iowa	4,274.75	37.00	1,167.84	381.00		976.41	
Jackson	3,117.17	102.00	1,177.80	231.00		75.00	784.94
Jasper	5,641.90	62.00			1,188.00	487.01	456.80
Jefferson	3,054.19	224.00	844.00	388.00	22.40	48.00	5,179.16
Johnson	5,021.50	177.00	507.18	338.12	119.60	25.30	
Jones	2,784.88	31.00	405.00	141.00	122.22	75.00	925.86
Keokuk	4,390.29	310.00	1,136.53	385.36	10.10	92.50	476.00
Kossuth	5,196.09	75.00	1,927.12	348.25	90.85		3,497.50
Lee	4,256.84	80.50	631.60	240.80	3,330.00	480.00	3,289.75

TABLE NO. 18—Continued

Counties	Assessors	Board of review	Township trustees	Township clerks	Constable's miscellaneous	Compensation of soldiers' relief commission	Paid for soldiers' relief
Linn	18,639.46	195.00	361.00	87.00	3,550.75		2,087.18
Louis	2,796.21	24.00	877.50	233.50		230.00	872.00
Lucas	1,769.45	39.00	839.10	159.00	181.50		278.50
Lyon	3,303.28	152.00	1,290.80	437.00	21.30	67.25	1,767.35
Madison	2,518.28	25.00	1,137.50	298.92	78.05	150.00	728.00
Mahaska	5,069.75	104.00	507.75	160.90	732.50	137.50	2,794.41
Marion	5,415.46	34.00	334.00	160.00		2,515.68	2,515.68
Marshall	4,733.06	206.00	1,335.60	147.80		194.65	2,057.25
Mills	3,806.81	34.00	925.40	265.20		64.00	4,492.24
Mitchell	3,109.02	98.00	712.50	232.10	331.08		230.00
Monona	2,690.90	78.00	1,092.70		8.70		364.85
Monroe	2,785.18		1,101.45	178.85		36.00	321.50
Montgomery	2,457.45	12.00	495.00	137.00			727.39
Muscataine	3,398.40	6.00	1,395.50	397.30			855.00
O'Brien	2,703.00	97.80	646.00	220.00			690.00
Oscola	1,716.10	14.00	657.25	219.60	128.85		1,580.00
Page	2,516.40	100.00	1,139.55	334.00		70.72	1,614.37
Palo Alto	4,119.17	80.50	430.00	159.00	29.35	45.00	2,390.00
Plymouth	4,545.50	90.00	819.00	141.00		47.50	3,390.00
Pocahontas	2,654.90	80.00	780.00	207.00			124.00
Polk	28,474.86	27.00	3,079.95			2,700.00	58,995.33
Pottawattamie	9,273.13	147.00	1,288.30	475.00		412.50	1,901.60
Poweshiek	3,494.45	30.00	1,240.50	477.95		210.20	2,532.42
Ringold	1,847.00		1,020.30	225.00	79.80	9.80	144.80
Sac	3,485.90	46.00	1,444.40	376.10		70.00	
Scott	10,665.50	714.00	808.00	201.00		765.60	4,060.05
Shelby	2,246.00		680.00				567.00
Sioux	2,832.50	60.00	2,034.50	335.00		464.22	
Story	7,140.50	24.00	1,789.89	392.38	19.50	87.00	2,398.00
Tama	3,906.27	871.00	651.75	208.25	22.80		2,152.00
Taylor	3,181.35	41.00	880.60	221.20		74.58	1,510.00
Union	2,510.31	747.43		265.31			243.94
Van Buren	2,494.77	31.00	784.00	292.50		60.00	46.35
Wapello	5,728.70	83.69	1,160.10			408.00	5,188.29
Warren	3,178.08	31.00	1,273.83	360.35			4,901.42
Washington	3,763.28	242.00	235.50	90.50	37.15		2,834.32
Wayne	2,201.80		3,254.00	1,021.78	27.25		1,430.43
Webster	5,728.80		2,200.00	741.00			4,892.75
Winnebago	2,513.80	85.00	1,200.00	227.30		21.80	710.00
Winneshek	3,274.31	135.00	1,032.00	345.30		60	404.00
Woodbury	15,331.00	138.00	2,261.50	296.00			165.00
Worth	1,809.65	30.00	966.00	680.00		2,077.25	5,262.13
Wright	3,230.55	69.00	300.00	132.00		30.00	1,556.00
Totals	\$ 423,094.74	\$12,457.56	\$94,482.84	\$28,165.44	\$24,078.80	\$12,437.50	\$ 214,084.20

TABLE NO. 19

Part I—Miscellaneous Court Expense, 1926

Counties	District court expense including grand jury	Jail expense	Cost of coroners' court
Adair	\$ 2,354.67	\$ 422.11	
Adams	2,087.75	648.22	
Allamakee	8,100.13	336.75	\$ 42.60
Appanoose	15,641.18	1,244.00	115.95
Audubon	4,027.28	479.19	90.15
Benton	2,806.31	2,349.78	129.48
Black Hawk	24,720.47	1,819.96	216.75
Boone	14,341.76	2,101.50	159.00
Bremer	3,461.30	77.47	140.50
Buchanan	4,655.87	1,847.92	100.45
Buchana Vista	9,072.34	686.57	40.60
Butler	6,922.43	481.80	50.00
Calhoun	3,648.57	1,611.55	62.50
Carroll	6,700.19	1,504.40	238.71
Cass	5,584.18	174.67	84.25
Cedar	4,497.75	306.27	46.00
Cerro Gordo	19,204.21	1,815.16	184.45
Cherokee	82.55	35.10	
Chickasaw	4,439.90	504.79	122.65
Clarke	4,421.27		
Clay	5,090.03	329.68	47.00
Clayton	2,124.83	4,875.52	129.30
Clinton	17,787.46	1,632.65	1,287.25
Crawford	8,197.18	404.56	74.70
Dallas	7,304.00	233.67	216.55
Davis	3,044.13	9.70	66.65
Decatur	581.42	77.80	
Delaware	3,378.06	814.79	14.40
Des Moines	12,935.66	7,696.80	104.50
Dickinson	5,561.28	39.90	58.35
Dubuque	19,460.99	2,686.91	275.65
Emmet	4,369.88	1,163.65	28.20
Fayette	2,013.87		
Floyd	9,331.49	646.23	
Franklin	4,219.63	1,327.44	14.40
Fremont	12,632.68	967.27	139.60
Greene	15,300.12	444.83	97.35
Grundy	1,925.60	698.14	28.70
Guthrie	6,686.08	323.51	16.40
Hamilton	9,794.75	164.10	3.00
Hancock			
Hardin	9,669.96	1,886.50	31.15
Harrison	12,266.09	2,654.27	67.75
Henry	5,882.39	1,275.89	90.10
Howard	5,840.84	260.69	8.40
Humboldt	8,740.71	1,135.45	
Ida	7,084.22	755.15	94.75
Iowa	11,392.97	726.24	
Jackson	3,897.32	837.19	141.15
Jasper	12,048.42	629.12	83.45
Jefferson	4,183.05	881.50	133.30
Johnson	22,869.43		66.80
Jones	4,730.28	1,295.86	
Keokuk	5,687.55	962.87	94.65
Kossuth	6,409.31	1,027.58	154.70
Lee	18,416.94	2,306.96	190.30

TABLE NO. 19—PART I—Continued

Counties	District court including grand jury	Jail expense	Cost of coroners' court
Linn	43,304.70		1,683.63
Lodola	3,807.41	344.40	45.80
Lucas	5,786.22	645.43	78.73
Lyon	936.00	1,211.75	
Madison	9,358.79	885.98	27.70
Mahaaka		623.53	71.50
Marion	5,790.38	922.07	106.00
Marion	15,036.32		413.90
Mills	5,641.22	379.81	
Mitchell	180.60	491.49	10.20
Monona		42.39	
Monroe	3,706.18	985.54	407.95
Montgomery	4,143.56	1,288.01	5.00
Muscatine	10,385.16	1,234.93	314.40
O'Brien	4,032.02	12,509.98	14.65
Oceola	3,496.40	5,051.87	9.00
Page	6,341.65	1,306.82	40.80
Palo Alto	3,217.22	1,717.29	5.80
Plymouth	5,474.91		107.60
Pocahontas	4,901.56	103.80	
Polk	92,043.71	5,324.01	678.83
Pottawattamie	19,168.56	9,810.11	658.00
Poweshiek	3,642.83	1,127.86	67.80
Ringgold	2,958.32	162.50	313.15
Sac	3,121.89	20.00	47.60
Scott	31,435.88	15,893.19	1,806.22
Shelby	5,051.76	1,383.04	5.00
Sioux	4,971.98	821.31	
Story	18,208.42	2,260.39	300.90
Tama	7,207.16	2,817.59	94.83
Taylor	6,705.47	294.90	57.40
Union	12,475.06	497.15	275.10
Van Buren			
Wapello	20,347.58	7,413.43	316.83
Warren	4,502.62	1,602.74	315.50
Washington	4,825.60	1,612.91	49.80
Wayne	4,506.70	148.39	73.80
Webster	13,456.56		353.45
Winnebago	4,756.47	416.80	
Winnebuck	6,909.29	630.07	265.61
Woodbury	49,305.84	2,041.06	761.25
Worth	2,430.15	978.54	65.00
Wright	4,147.91	2,767.95	232.65
Totals	\$ 896,964.82	\$ 146,591.96	\$ 16,198.63

TABLE NO. 19

Part II—Miscellaneous Court Expenses, 1926

Counties	Cost of the justice of peace court	Superior court expense	Other court expense	Total expense of courts
Adair	\$ 359.48			\$ 4,136.26
Adams	134.17			5,860.21
Allamakee	231.11			8,710.59
Appanoose	2,714.75		1,968.87	19,674.45
Audubon	373.10		8,044.70	13,017.42
Benton	819.76			6,105.33
Black Hawk	736.31		16,229.77	45,813.28
Boone	4,188.31			29,781.57
Bremert	445.35			4,124.62
Buchanan	1,378.73			7,082.97
Buena Vista	1,202.77			11,002.28
Butler	361.00			7,815.25
Calhoun	460.61		153.25	5,530.44
Carroll	438.10			8,831.49
Cass	366.05			6,100.05
Cedar	476.75		16.56	5,273.33
Cerro Gordo	1,120.23			38,224.07
Cherokee				117.65
Chickasaw	117.05			5,394.45
Clarke	39.80		2,807.75	7,268.82
Clay	490.75			5,929.86
Clayton	370.30			8,499.85
Clinton	125.15		5,070.60	28,095.51
Crawford	367.30			9,043.74
Dallas	600.80		1,422.07	9,677.09
Davis	70.90			3,191.37
Decatur	457.78		2,980.00	9,475.00
Delaware				839.19
Des Moines	4,523.35			25,030.68
Dickinson	228.30			3,878.83
Dubuque	3,737.60			26,291.13
Emmet	756.49			6,247.62
Fayette				2,018.87
Floyd	258.05			10,236.58
Franklin	394.07			6,155.55
Fremont	297.90		254.25	15,255.70
Greene	199.15			13,041.44
Grundy	250.83			2,903.33
Guthrie	567.15			7,545.14
Hamilton	678.15			10,549.00
Hancock	98.75			95.75
Hardin	290.44			10,768.25
Harrison	323.60			15,711.61
Henry	300.92			7,452.21
Howard	168.55			4,411.48
Humboldt	397.30			10,273.46
Ida	184.60			8,116.72
Iowa	227.10			12,166.41
Jackson	324.00			5,219.86
Jasper	1,120.71			15,881.70
Jefferson	108.10			4,805.66
Johnson	3,810.12		95.50	26,781.86
Jones	452.80			6,541.94
Keokuk	639.01			7,374.23
Kossuth	1,827.17			9,508.96
Lee	7,429.12	1,000.60		29,432.82

TABLE NO. 19—PART II—Continued

Counties	Cost of the justice of peace court	Superior court expense	Other court expense	Total expense of courts
Linn	8,000.98	6,645.65	2,711.88	62,346.84
Louisiana	306.95			576.10
Lucas	321.70		1,573.27	8,605.35
Lyons	241.40		5,831.44	8,221.49
Madison	191.95			10,464.42
Maehaska	1,784.07			12,479.10
Marion	1,159.49			7,980.34
Marshall	255.95	3,770.59	5,669.00	25,786.72
Mills			104.12	780.41
Mitchell			198.40	1,164.75
Monona	929.15			5,800.14
Monroe	640.47			6,090.32
Montgomery	562.95			10,568.84
Muscataine	3,779.84		654.41	16,844.18
O'Brien	198.12			6,328.25
Oneida	128.85		2,700.00	10,677.52
Page	343.80	1,000.00		5,318.60
Palo Alto	787.05		1.00	7,591.60
Plymouth	291.80			5,280.13
Pocahontas	274.77			136,035.66
Polk	1,217.95		36,770.54	41,744.42
Pottawattamie			12,107.75	5,933.44
Poweshiek	114.95	1,000.00		4,587.46
Ringgold	197.75		955.74	3,633.44
Sac	443.95			58,730.04
Sae	9,422.65		78.10	7,362.30
Scott	22.50			6,127.64
Shelby	333.73			21,800.36
Sioux	1,085.65			10,498.35
Story	228.75			7,312.67
Tama	284.30			13,904.86
Taylor	749.55			34,017.75
Union				6,362.01
Van Buren	5,569.93			6,875.98
Wapello	443.05			5,219.69
Warren	287.67			18,951.43
Washington	485.80			6,493.93
Wayne	5,121.72			1,931.79
Webster	351.65	842.79	96.22	97,446.48
Winnebago	132.05	6.00		8,062.67
Winneshek	6,844.15			7,500.93
Woodbury				
Worth	717.02			
Wright				
Totals	\$ 102,817.13	\$ 14,271.54	\$ 128,027.04	\$ 1,303,842.02

TABLE NO. 20

Part I—Miscellaneous County Expense

Counties	Printing and stationery	Court house expense	Insane support in state hospitals, including commitment	Inebriate support in state hospitals, including commitment	Feeble-minded support at Glenwood	Tuberculosis at Oakdale
Adair	\$ 2,316.83	\$ 3,656.80	\$ 5,966.25		\$ 355.24	
Adams	1,483.13	2,382.39	6,468.99		132.26	
Allamakee	11,095.87	2,534.08	6,106.29		361.02	\$ 2,772.68
Appanoose	4,806.62	2,908.69	18,105.24		47.94	5,869.57
Audubon	2,075.59	2,425.01	10,463.92		69.13	611.95
Benton			13,312.80			741.88
Black Hawk	13,721.65	10,873.18	12,623.87		1,018.22	6,083.32
Boone	9,906.59	3,414.37	6,454.38		190.14	501.29
Bremner	7,373.12	4,377.21	5,536.84		104.27	10.48
Buchanan	5,889.61	2,639.43	6,899.37		239.85	542.44
Buena Vista	2,414.93	5,314.17	12,588.14	12.00	253.05	987.16
Butler	1,036.74	4,142.32	6,197.61		61.65	1,429.29
Calhoun	14.15	4,642.40	13,090.13		82.78	1,250.47
Carroll	10,533.54	5,000.00	20,728.95	545.78	453.78	
Cass	7,066.52	5,054.18	10,884.87	474.86	494.25	367.09
Cedar	5,300.82	2,435.77	4,009.43		155.37	1,215.95
Cerro Gordo	6,774.20	12,972.61	8,745.70		439.38	6,509.35
Cherokee	3,765.62	11,697.31	10,327.25	283.76	205.51	1,053.09
Chickasaw	3,291.04	2,885.26	7,017.45		69.86	1,530.55
Clarke	7,338.82	2,392.18	6,383.82		295.76	2,106.46
Clay	6,958.98	2,213.46	8,632.49		350.89	1,645.94
Clayton	2,228.20	3,330.36	5,213.72		342.48	349.47
Clinton	12,205.44	12,193.59	26,771.04		506.54	9,686.53
Crawford	3,040.40	6,332.60	11,445.30		545.47	
Dallas	3,472.83	7,742.87	7,383.03	28.29	219.38	3,804.56
Davis	2,097.63	4,281.17	7,705.63		82.15	454.20
Decatur	3,615.75	4,467.98	9,770.85		287.13	841.81
Delaware	402.68	2,641.62	7,158.87		402.32	1,364.82
Des Moines	1,674.06	3,209.67	16,335.07	258.95	567.16	4,291.17
Dickinson	3,958.57	2,450.06	5,830.52		171.39	563.09
Dubuque	14,189.41	9,498.47	37,086.95		96.02	
Emmet	2,250.21	6,020.07	5,215.39		15.13	216.74
Fayette	4,229.01	5,884.14			465.20	609.53
Floyd	1,234.11	6,569.81	12,768.35		134.71	2,415.27
Franklin	3,234.28	2,139.09	5,431.79		119.37	291.38
Fremont	2,843.55	3,565.98	9,144.15		341.12	190.96
Greene	5,268.59	5,373.08	9,230.05		468.81	4,173.68
Grundy	273.83	3,209.45	3,709.88		313.58	94.34
Guthrie	9,785.55	7,159.87	4,542.49		90.15	62.42
Hamilton	5,345.40	8,819.62	8,128.41		185.20	1,839.67
Hancock	2,529.73	3,047.78	6,180.29		108.32	884.62
Hardin	2,566.05	11,708.51	12,691.30		267.82	873.25
Harrison	1,811.43	4,087.08	11,077.70		300.04	345.70
Henry	4,343.68	9,194.00	8,145.28	1.80	122.86	1,762.69
Howard	1,672.40	2,807.64	8,162.71		75.15	423.75
Humboldt	1,885.15	1,493.21	7,594.12		188.63	685.43
Ida	6,896.23	8,551.36	7,545.80		162.77	851.97
Iowa	2,736.30	4,220.88	14,290.72		273.52	372.10
Jackson	4,811.40	3,069.44	5,798.97		333.97	2,675.78
Jasper	3,068.12	17,401.36	15,626.24		483.19	2,231.12
Jefferson	6,124.51	6,010.06	6,017.30		273.24	779.58
Johnson	8,448.07	8,769.96	13,115.63		335.85	5,867.42
Jones	3,963.52	2,758.23	11,739.08		616.71	1,067.44
Keokuk	14,283.08	3,016.16	9,085.69		263.21	
Kossuth	4,656.36	6,257.53	14,055.46	310.03	222.18	2,944.53
Lee	5,066.11	7,294.96	27,764.76	271.46	1,146.45	6,647.69

TABLE NO. 20—PART I—Continued

Counties	Printing and stationery	Court house expense	Inmate support in state hospitals, including commitment	Inebriate support in state hospitals, including commitment	Feeble-minded support at Okmulgee	Tuberculosis at Okmulgee
Adair	13,074.31	24,776.46	38,770.72	1,346.74	1,388.74	20,155.24
Louis	2,925.55	1,024.24	5,598.59		38.68	3,949.32
Lucas	2,183.93	3,732.87		5,790.00	374.80	773.24
Lyon	650.00	2,121.40	3,185.10		113.06	178.40
Madison	2,882.35	3,479.67	9,807.07		329.58	4,901.27
Mahaska	2,270.85	6,687.77	12,492.96		740.84	4,550.00
Marion	4,123.29	6,324.96	12,963.21		164.47	2,102.26
Marshall	4,958.00	12,182.02	8,278.27		601.38	3,188.58
Mills	3,785.90	4,251.40	9,118.82		534.65	53.97
Mitchell	2,110.85	9,487.50			121.28	
Monona	4,150.27	8,549.29	8,830.34	719.08	691.72	
Monroe	4,227.00	2,600.00	12,247.89	37.94	430.14	1,343.99
Montgomery	4,542.33	4,812.32	7,317.07	36.09	300.45	1,574.28
Muscogee	7,907.13	8,687.78	377.84	73.97	25.88	
O'Brien	3,009.34	3,746.14	7,054.99	59.35	58.48	12.30
Oceola	1,739.48	6,529.22	5,337.32		102.49	
Pace	5,100.42		16,033.67		512.09	2,681.65
Palo Alto	6,902.94	2,548.40	6,438.72	88.49	96.89	2,330.15
Plymouth	2,730.52	4,537.89	14,936.30	709.45	438.17	906.67
Pocahontas	5,441.65	6,274.43	7,316.08	12.80	129.16	2,203.71
Polk	14,881.60	39,328.43	49,100.12	1,304.55	2,319.74	3,591.35
Pottawattamie	400.02	9,177.96	32,722.84		1,106.78	10,886.70
Poweshiek	6,030.73	2,764.81	7,324.80	121.94	347.58	1,844.11
Ringgold	1,987.84	4,061.76	8,293.17		318.91	1,217.51
Sac	3,343.09	3,102.82				
Scott	18,170.82	4,434.13	87,029.49	864.15	2,010.15	
Shelby	9,632.32	6,985.27	9,789.58	46.42	180.47	1,267.94
Sioux	4,777.49	3,111.11	7,611.83	136.35	136.35	702.52
Story	11,716.50	10,432.77	4,505.95	20.53	322.90	4,136.14
Tama	292.45	7,836.67	9,929.63		181.97	101.44
Taylor	2,642.00	4,326.17	7,340.46		309.00	1,328.14
Union	3,838.76	4,208.01	11,926.60	223.59	284.02	1,464.59
Van Buren	5,722.04	2,349.70	7,857.16		281.58	
Wapello	2,820.31	8,225.23	19,510.90		1,441.84	206.59
Warren	2,819.42	7,500.39	20,455.01		62.60	569.48
Washington	7,836.91	5,062.59	8,091.84		205.38	1,192.26
Wayne	2,403.87	3,572.90	17,014.78		170.04	1,313.78
Webster	11,512.84	39,104.60	30,513.78	356.28	555.90	9,959.57
Winnebago	4,008.02	4,791.55	4,164.14		175.22	2,361.29
Winneshek	2,630.73	9,087.17	12,000.64		68.06	2,296.50
Woodbury	20,051.84	37,322.48	57,688.54		2,407.70	9,537.01
Wood	385.24	1,090.44	6,765.89	292.71	70.57	2,817.10
Wright	85.55	8,654.11	11,228.73	775.78	130.55	2,669.80
Totals	\$487,329.06	\$614,188.76	\$1,102,086.72	\$ 15,213.30	\$ 38,038.51	\$ 305,949.01

TABLE NO. 20

Part II—Miscellaneous County Expense

Counties	Epileptic at Woodward	Orphan's Home at Lawton	School for Deaf at Council Bluffs	College for Blind at Vinton	Juvenile Home at Toledo	Summer school and teachers' institute
Adair	\$ 48.79					\$ 377.90
Adams	70.32	\$ 90.78				
Allamakee	69.78	84	45.23		403.24	254.25
Appanoose	136.45	2,473.29	236.91		572.19	329.75
Audubon	46.83	28.40				279.69
Benton	254.09	605.00			3,988.33	
Black Hawk		3,192.92	9.85	10.43	444.37	
Boone	325.05	202.80	75.48	12.00	1,516.22	288.74
Bremer	162.33		9.86			220.00
Buchanan	99.18		38.50		181.85	
Buena Vista	100.50	54.22				331.00
Butler	85.65		10.65		236.89	150.81
Calhoun	165.25					240.00
Carroll	49.21					274.01
Cass	21.07		90.95	177.05		796.94
Cedar	61.19	194.08	13.34		315.24	
Cerro Gordo	186.27	945.04	167.57	92.42	315.22	
Cherokee	1.30	454.30	69.62			245.90
Chickasaw	116.04			26.23		296.15
Clarke	31.80	302.80			157.89	275.15
Clay	85.76					
Clayton	25.47	412.28	50.60	40.02		
Clinton	106.51	6,032.32			250.05	291.53
Crawford	90.86		5.50			220.00
Dallas	251.23	1,218.57	90.45		137.67	308.04
Davis	6.99				364.05	
Deaatur	46.16			132.39	323.48	265.81
Delaware	89.21	697.76	63.16	56.38		
Des Moines	208.52	1,393.68	20.48		942.32	
Dickinson	34.91	83.50	24.85			150.00
Dubuque	263.98	830.38	314.88			
Emmet	68.52	297.86				
Fayette		625.74	.40			300.00
Floyd	72.37		5.00			242.50
Franklin	118.22				575.54	274.00
Fremont	59.41				105.79	313.97
Greene		29.38			291.97	294.52
Grundy	90.45	822.57				150.00
Guthrie	181.14					
Hamilton	76.25	362.56	233.06	23.42	377.77	247.00
Hancock	27.70		20.94		81.25	98.00
Harlin	134.75				698.19	323.00
Harrison	148.21	19.41	74.03		254.31	230.00
Henry	40.58	738.55			143.39	243.00
Howard	80.21	151.40				245.00
Humboldt	102.05			57.81		150.00
Ia	189.13	47.27			289.17	
Iowa	70.53	151.40	47.88		516.58	298.54
Jackson		1,048.46	39.62			269.23
Jasper	278.14	1,600.82	48.24			
Jefferson	7.70	454.30	22.35		327.80	316.50
Johnson	141.32	160.27		308.50	161.23	
Jones	143.70	967.89	33.72		174.85	216.75
Keokuk		480.11	57.52		654.65	
Kossuth	44.63	302.80	.30		483.72	377.18
Lee	296.97	1,123.98	33.70		400.86	

TABLE NO. 20—PART II—Continued

Counties	Epileptic at Woodward	Orphan's Home at Laramie	School for Deaf at Council Bluffs	College for Blind at Vinton	Juvenile Home at Toledo	Summer school and teachers' institute
Linn	661.54	6,408.15	385.96	49.85	1,511.75	283.00
Louisa	135.24	1,619.94	181.75		211.20	221.75
Lucas	64.54		63.19		300.24	335.50
Lyon	2.45					
Madison		151.46			809.07	
Madison	179.35	1,830.83		33.87	161.24	253.13
Marion	116.21	222.40	162.25		534.30	
Marshall	474.31	453.67	53.05	89.12	2,152.90	310.00
Mills	74.32				232.48	227.19
Mitchell	62.22	114.57	81.75		394.96	
Monona	25.25	151.40	90.22			211.00
Monroe	74.48		38.77		1,068.61	155.00
Montgomery	221.18				267.40	419.00
Muscataine	17.62	15.06				
O'Brien	.40	30.35	27.15		303.46	
Ogallala					214.32	265.94
Payne	24.07			65.30	483.72	
Palo Alto	164.74		33.91		258.64	273.54
Plymouth	63.50			22.50	323.00	
Pocahontas	94.54				266.84	
Polk	1,394.52	8,119.97	109.91	20.26	3,568.32	540.90
Pottawattamie	355.17		416.29	251.83	1,094.50	525.85
Poweshiek	33.49	748.72			102.91	299.80
Ringgold	71.12	281.66	.65			391.16
Sas						
Scott	304.06	9,151.09	79.15	54.76		
Shelby	68.35				29.18	316.13
Sioux	78.97		33.21			
Story	105.76	1,094.74	12.44		644.96	318.99
Tama	184.34	142.41	17.94	43.61	198.95	230.65
Taylor	60.98	665.00	115.14		222.48	300.00
Union	64.35		7.80		524.82	340.87
Van Buren					269.53	
Wapello	258.07	1,928.99	3.23		312.34	312.56
Warren	55.24		105.65		309.97	
Washington	62.61	987.04	11.10		37.02	273.69
Wayne	49.23	253.10	44.25		85.80	
Webster	277.87	2,390.06	132.83	71.81	433.32	555.00
Winnebago	108.86				137.67	294.72
Winnebago			9.29			314.05
Winnebago	308.74	2,359.06	342.02	103.82	2,389.32	
Woodbury	28.91		61.96			
Wright	258.77				134.36	289.90
Totals	\$ 12,517.77	\$ 67,087.38	\$ 4,781.85	\$ 1,787.85	\$ 26,526.25	\$ 19,874.12

TABLE NO. 21

Part I—Miscellaneous County Expense

Counties	Vital statistics	Farm bureau	Telephone rental and tolls	State examinations	School books	Supplies
Adair	\$ 108.50	\$ 3,000.00	\$ 481.31	\$ 373.81	\$ 5,600.67	\$ 1,050.90
Adams	66.25	3,000.00	158.90	265.22	1,465.46	2,690.69
Allamakee	132.00	3,000.00	681.55	619.45		476.48
Appanoose	214.75	2,750.00	647.30	1,000.29	532.88	2,968.57
Audubon	96.25	3,000.00	708.00			2,475.50
Benton	171.00	3,000.00	249.50	438.93	4,028.65	296.32
Black Hawk	454.00		1,243.70	2,627.52	1,108.86	1,092.98
Boone	218.75	3,750.00	1,239.27	2,302.97	1,597.89	
Bremet	123.50	3,000.00	817.98	894.42		
Buchanan	196.40	3,000.00	719.00	389.50		1,796.32
Buena Vista	143.50	3,000.00	813.28	899.55	4,924.86	5,869.50
Butler	122.50	3,000.00	931.24	412.49	2,801.41	7,950.05
Calhoun	145.50	3,000.00	728.25	457.33		2,456.08
Carroll	222.75	3,000.00	966.30	925.12		616.78
Cass	150.25	3,000.00	1,033.73	543.84	1,795.23	
Cedar	115.75	3,000.00	584.90		2,626.61	
Cerro Gordo	339.75	3,000.00	1,082.98		2,185.92	
Cherokee	149.50	3,000.00	774.50	870.00	2,891.46	1,297.08
Chickasaw	114.75	3,000.00	378.25		1,062.01	418.54
Clarke	81.30	4,000.00	326.15			2,767.95
Clay	296.45	3,000.00	738.82	614.40	96.60	
Clayton	198.75	3,000.00	1,080.36	446.46		6,397.26
Clinton	399.75	3,000.00	1,651.78	1,514.67		
Crawford	131.75	3,000.00	990.04			4,671.56
Dallas	189.75	4,500.00	1,175.78	1,281.96	1,969.11	5,086.56
Davis	96.75	3,000.00	187.50	482.24	2,165.34	2,450.71
Decatur	118.75	2,210.00	334.68	489.58		3,378.45
Delaware	154.50	3,000.00	817.79	914.22	240.41	2,721.28
Des Moines	316.50	3,650.00	607.70	530.00	1,063.36	4,548.81
Dickinson	24.00	3,000.00	519.75	405.65	2,390.09	5,138.68
Dubuque		3,000.00	1,667.88			
Emmet	114.55	3,000.00	767.45	628.74	1,794.46	4,299.52
Fayette	247.75	5,075.10	1,221.55	844.32	3,694.24	5,590.04
Floyd	118.00	3,000.00	795.10	425.05	2,036.16	
Franklin	131.00	3,000.00	815.82	81.00		2,673.59
Fremont	169.50	3,000.00	867.67	476.66		4,324.38
Greene	111.50	3,000.00	408.00		1,798.82	816.11
Grundy	134.00	3,000.00	523.50	428.02	4,155.77	5,468.89
Guthrie	136.00	3,000.00	329.40		4,499.33	113.16
Hamilton	163.50	2,250.00	723.67		378.49	447.92
Hancock	109.50	3,000.00	728.61	585.69	2,483.03	2,842.68
Hardin	179.75	3,000.00	664.92	74.00	822.78	4,662.80
Harrison	188.00	3,000.00	787.14	887.71	4,396.10	4,610.65
Henry	144.00	3,000.00	665.49	554.69		
Howard	122.75	3,000.00	467.65	258.63	2,726.79	840.58
Humboldt	80.50	3,000.00	536.15	468.44	1,080.09	2,920.60
Ia	94.50	3,000.00	491.25	459.67	2,948.55	
Iowa	127.75	3,000.00	869.50	634.63		
Jackson	141.00	3,000.00	913.82	378.54		642.64
Jasper	234.20	6,000.00	1,008.70	2,075.87	5,296.44	
Jefferson	187.25	2,670.00	701.42	448.68		
Johnson	366.75	2,550.00	1,372.41	1,635.23		3,490.70
Jones	132.25	3,094.25	898.40	377.92	3,368.58	5,951.14
Keokuk	7,013.37	2,550.00	4.25	493.15		274.22
Kossuth	209.00	5,000.00	955.95		2,495.99	246.54
Lee	363.00	5,000.00	926.54	1,948.67		2,499.22

TABLE NO. 21—PART I—Continued

Counties	Vital statistics	Farm bureau	Telephone rental and tolls	State examinations	School books	Supplies
Ann.	559.56	5,000.00	2,729.49	1,998.69	7,354.90	2,547.50
Louis.	78.23	3,000.00	669.45		1,965.74	2,412.82
Lucas.	115.00	3,500.00	374.61	396.98		2,168.98
Lyon.	155.25	3,000.00	978.19	482.91		4,240.88
Madison.	190.50	3,000.00	475.10	1,953.60	1,765.29	2,685.08
Manitowish.	186.25	6,000.00	615.88			1,968.00
Marion.	168.73	3,000.00	1,115.20	564.88		5,002.82
Marshall.	298.25	5,000.00		647.30	5,356.84	
Mills.	194.75	3,000.00	869.35	508.67	3,429.39	4,412.29
Mitchell.	111.00	2,500.00	848.49		3,221.59	261.25
Monona.	154.50	2,000.00	712.00	4,002.00	5,004.00	2,319.22
Monroe.	214.09	3,000.00	726.00	547.10		6,123.92
Montgomery.	116.25	3,000.00	814.82	396.44		948.48
Muscatine.	225.50	4,500.00	380.79	1,680.49	3,520.09	
O'Brien.	126.35	3,000.00	674.15	321.61	2,785.48	5,777.43
Osceola.	69.00	3,000.00	556.39	462.17	1,711.32	1,421.32
Paga.	367.75	3,000.00	797.80		2,332.33	4,761.72
Palo Alto.	96.60	3,000.00	712.51	487.57	2,224.90	
Plymouth.	188.25	3,000.00	534.87	411.16	4,223.00	5,561.26
Pocahontas.	124.00	3,000.00	846.25	916.24		636.37
Polk.	1,401.50	5,000.00	3,774.92		208.12	10,392.26
Pottawattamie.	456.10	4,500.00	15,459.25		14,361.69	14,361.69
Poweshiek.	146.25	3,000.00	498.25	340.55		472.05
Ringgold.	97.40	3,000.00	393.50	349.59	1,113.46	1,362.66
Roe.	127.75	3,000.00	484.49	534.44	3,091.26	5,035.75
Scott.	511.75	5,000.00	1,680.65	963.51	3,471.68	2,468.87
Shelby.	118.75	3,000.00	584.80		5,745.17	
Story.	220.35	3,500.00	614.53	401.56		4,562.88
Story.	219.00	4,500.00	761.65	956.51		2,366.48
Tama.	122.75	3,000.00	780.90		3,219.52	
Taylor.	94.00	3,000.00	324.75		3,627.53	2,814.05
Union.	128.50	3,000.00	712.90		2,583.67	1,798.70
Van Buren.	90.50	3,000.00	526.09	323.65		444.84
Wapello.	302.25	3,280.94	963.29	960.50		
Warren.	96.90	5,000.00	728.14	340.01	4,800.01	6,881.01
Washington.	143.50	3,000.00	737.99	1,302.10	2,032.98	4,800.25
Wayne.	164.50	3,000.00	562.10			4,132.83
Webster.	331.50	3,000.00	983.39			
Winnebago.	32.25	3,000.00	306.65	421.27		1,098.13
Winnebuck.	172.50	3,000.00	965.09	292.90	4,367.61	4,144.20
Woodbury.	840.50	5,000.00	2,833.06	2,399.68	5,322.49	4,417.50
Worth.	81.50	3,000.00	214.29	654.18	4,890.49	2,963.99
Wright.	145.40	2,250.00	729.90	560.37	2,417.07	2,966.34
Totals.	\$ 25,657.11	\$ 228,566.21	\$ 82,210.31	\$ 59,375.13	\$ 173,882.01	\$ 267,194.33

TABLE NO. 21

Part II—Miscellaneous County Expense

Counties	Unclassified fees	Other trust funds	Preliminary drainage expense	Cost of primary election, 1924	Cost of general election, 1924	Miscellaneous expense not included in previous classifications
Adair.				\$ 1,787.42	\$ 1,894.71	
Adams.			\$ 2,279.47	1,000.00	1,167.08	
Albany.			2,701.46	1,367.94	2,988.87	
Albany.	\$ 143.14	\$ 473.36	254.97	3,857.70	4,451.19	6,040.06
Albany.	7.69			1,545.53	1,325.39	9,900.23
Benton.	1,101.44			1,745.96	1,671.84	1,432.04
Black Hawk.	6.00			4,824.62	6,008.48	379.08
Boone.	1,053.29			1,756.75	964.00	
Bremet.	237.70			1,724.13	2,275.00	278.84
Buchanan.	5.00			2,513.02	2,304.39	1,437.12
Buena Vista.	833.34		116.00		4,061.29	2,164.20
Butler.	267.60			2,423.45	2,004.15	12,810.67
Calhoun.	8.13			1,275.18	1,126.63	6,832.61
Carroll.	258.38			2,109.55	2,210.45	2,538.56
Cass.			2,006.23	2,004.03	2,398.61	1,813.88
Cedar.	14.78			2,188.25	2,600.74	1,214.50
Cerro Gordo.	174.19			9,094.59	4,399.67	985,787.86
Cherokee.	8.10	429.62		1,087.17	1,966.21	6,668.81
Chickasaw.				1,158.35	1,844.99	457.68
Clarke.	648.17			1,349.78	1,847.35	317.04
Clay.				1,780.45	1,221.05	
Clayton.				2,000.55	2,420.64	557.43
Clinton.		125.60		3,022.80	4,189.98	6,103.13
Crawford.				1,508.14	7,722.38	2,707.38
Dallas.	131.59			2,142.09	2,225.03	9,844.39
Davis.	95.36		154.69	2,460.41	3,800.78	2,546.60
Decatur.				1,000.34	2,311.33	57.62
Delaware.				2,520.05	1,166.09	2,041.58
Des Moines.	38.35			10,890.85	748.22	
Dickinson.			294.06	546.23	1,950.54	
Dubuque.	2,697.70	4,921.87		2,149.07	3,849.61	10,319.92
Emmett.	2.50	118.00		1,079.87	1,123.63	
Fayette.	335.54			2,006.06	3,722.46	7,531.53
Floyd.	17.94	79.05		1,441.70	1,877.41	2,964.45
Franklin.	361.45	1,456.04		1,456.04	3,965.64	2,916.70
Frederick.	218.29	150.00		1,365.45	2,235.54	2,942.69
Groene.	64.67	7.00		977.19	908.21	13,339.24
Grundy.				2,825.70		824.83
Guthrie.	720.13			2,556.05	2,196.40	
Hamilton.				1,943.16	2,141.90	
Hancock.	333.34		1,011.61	5,423.20	1,843.15	5,458.73
Hardin.	370.21			1,788.12	1,690.33	25,423.41
Harrison.	263.37	30.25		1,944.00	2,396.53	4,296.92
Henry.				1,778.62	2,566.80	5,164.15
Howard.	294.35			2,122.34	1,820.64	2,232.96
Humboldt.				1,334.45	1,258.35	608.82
Ia.				1,678.49	2,141.66	
Iowa.				891.22	1,189.28	236.97
Jackson.	7.68	4,235.86		1,679.73	1,816.61	15,755.97
Jasper.	747.78			2,335.44	2,967.08	180,647.87
Jefferson.			379.50	2,096.15	2,186.14	
Johnson.				2,300.19	3,541.55	9,220.74
Jones.			586.65	2,328.47	2,537.45	2,808.66
Keokuk.	520.78			5,122.08		
Kossuth.	300.00	1,185.33		2,632.95	2,705.11	10,068.68
Lee.				2,492.54	6,379.82	15,021.36

TABLE NO. 21—PART II—Continued

Counties	Unclaimed fees	Other trust funds	Preliminary drain- age expend.	Cost of primary election, 1926	Cost of general election, 1926	Miscellaneous expense not in- cluded in previous classifications
Lincoln	306.39			6,022.10	17,280.11	49,127.28
Louisiana	2.00			1,806.55	2,108.67	520.00
Lucas	144.51			1,439.23	1,634.38	2,167.94
Lyon						
Madison				1,389.49	2,119.08	
Malaska	187.28		1,230.38	1,743.63	2,301.11	1,547.69
Marion	4.06	1,010.00	1,536.22	1,856.50	2,861.96	2,212.03
Marshall	14.60	950.00	928.30	1,894.19	2,315.07	2,382.72
Mills	5.70			1,969.02	2,580.29	2,784.11
Mitchell				2,139.43	2,273.33	6,036.21
Monroe	10.00	23.62	4,019.32	2,804.16	2,690.67	749.07
Montgomery	29.53			2,361.25	2,669.42	3,169.91
Muscatine	41.19		2,983.73	1,327.22	1,032.14	
Muscatine	32.45	216.91		1,674.63	2,109.44	80,045.00
O'Brien				2,492.13	1,819.99	3,771.29
Oscoda	20.80			1,116.92	1,643.17	4,279.58
Pack	71.50			1,877.25	2,893.59	6,143.03
Palo Alto	330.70		176.85	1,774.56	1,988.48	
Plymouth	285.77	927.70	2,718.71	2,731.02		480.77
Pocahontas			968.59	1,212.44	1,191.85	885.98
Polk	2,320.17			10,546.88	9,832.91	23,003.58
Pottawattamie	1,135.49	2,538.86	1,206.06	5,113.59	7,617.43	49,200.37
Poweshiek				2,061.83	2,354.64	
Ringgold	39.30			2,172.80	1,918.58	2,325.60
Sac	42.00			2,085.00	1,876.55	2,477.19
Scott	100.00	178.05		2,952.70	4,418.26	
Shelby	908.19			1,200.62	1,823.04	156.00
Stoddard	6.19			2,469.59	2,061.66	
Story	43.94	9,693.00		1,217.52	1,685.09	2,063.59
Tama				*8,164.88	6,315.19	
Taylor	160.50			*5,464.15	771.80	
Union	705.55			2,062.89	2,578.88	2,816.78
Van Buren				2,650.86	2,302.62	
Wapello	2,107.17		2,340.38	2,669.44	5,644.16	2,673.44
Warren				2,207.34	2,177.94	1,855.05
Washington			1,578.14	2,897.94	2,348.52	3,782.01
Wayne				*7,778.10	901.70	
Weber				2,346.50	3,627.54	11,469.95
Winnebago				1,596.75	1,297.49	
Winnechek	739.46			2,970.55	2,819.45	1,822.58
Woodbury			1,083.23	2,855.04	6,228.51	8,000.00
Worth			224.00	1,341.64	683.67	
Wright				1,909.89	2,059.38	6,624.95
Totals	\$ 10,866.80	\$ 21,114.59	\$ 41,906.06	\$338,238.77	\$388,641.12	\$ 949,070.62

*Primary election included.
*Primary election included.

TABLE NO. 1

Part I—County Treasurer's Statement of Receipts and Disbursements
for the Year 1927 (Receipts)

Counties	On hand January 1, 1927	From current taxes, 1926 tax list	From delinquent taxes 1925, and prior years	Penalty, interest and costs	From drainage taxes
Adair	\$ 178,481.15	\$ 633,006.11	\$ 5,984.67	\$ 5,314.06	\$ 2,905.56
Adams	136,524.70	428,340.41	1,547.45	1,837.59	17,235.64
Allamakee	238,332.14	806,256.42	1,750.97	4,502.85	17,813.61
Appanoose	343,169.98	510,943.10	8,872.57	7,633.70	41.29
Audubon	227,287.08	571,105.95	1,810.25	2,800.18	14,117.85
Benton	309,774.02	1,000,069.94	3,375.86	4,918.32	
Black Hawk	878,091.80	2,433,915.30	14,354.02	18,241.39	10,010.65
Boone	308,382.17	1,216,557.29	10,085.92	9,454.12	68,223.29
Bremert	182,769.31	629,303.05	429.81	1,217.36	2,001.34
Buchanan	219,580.51	677,178.54	334.29	2,737.83	3,529.49
Buena Vista	542,928.41	983,055.37	2,736.29	3,922.65	44,037.18
Butler	253,343.31	712,636.91	1,232.88	2,359.70	
Calhoun	334,379.00	840,533.75	3,254.54	2,353.82	48,123.60
Carroll	144,235.31	772,910.65	9,965.60	5,915.41	8,907.18
Cass	307,294.15	714,538.16	2,866.00	4,726.69	56,990.61
Cedar	317,714.69	337,670.17	1,570.61	1,960.83	1.50
Cerro	1,006,160.01	806,252.64	29,863.22	12,554.30	48,087.10
Cherokee	309,723.68	841,446.19	1,245.04	6,797.69	
Chickasaw	176,847.38	922,714.74	1,421.29	2,311.37	
Clarke	98,567.83	350,681.93	1,113.49	2,539.61	
Clay	227,212.02	825,451.00	6,121.51	1,653.55	112,908.44
Clayton	286,909.25	850,983.17	920.75		
Clinton	475,692.81	1,811,187.75	135,277.08	7,320.60	8,577.67
Crawford	318,389.45	1,036,066.57	17,343.17	10,490.66	13,822.79
Dallas	282,035.44	1,105,888.45	6,567.68	4,918.13	44,643.15
Davis	134,265.31	443,608.36	779.35	2,810.57	10,633.61
Decatur	167,257.70	559,011.45	3,630.85	6,322.03	86,141.93
Delaware	286,749.57	705,125.68	1,367.31	1,508.49	351.19
Des Moines	436,900.65	1,291,967.92	12,332.09	5,746.50	56,735.28
Dickinson	312,270.83	576,983.98	4,742.03	12,928.86	144,138.82
Dubuque	622,867.34	2,400,027.28	42,872.00	16,531.03	24,123.67
Emmet	294,954.57	545,369.60	5,862.99	4,778.72	86,141.93
Fayette	308,865.06	1,149,878.97	3,542.85	5,306.45	13,159.10
Floyd	596,128.62	791,357.28	3,444.77	3,970.36	86,804.60
Franklin	264,256.61	736,049.58	4,746.36	4,009.55	78,061.15
Freemont	217,818.18	702,098.22	3,586.69	5,394.54	92,468.18
Greene	306,672.02	836,153.66	3,076.77	4,709.73	103,111.41
Grundy	364,234.18	672,747.54	2,825.54	2,446.25	2,359.56
Guthrie	173,868.38	775,494.45	16,845.75	8,700.43	8,700.43
Hamilton	255,902.62	809,179.95	2,561.48	5,903.13	59,405.05
Hancock	297,474.92	687,171.05	10,032.23	224,756.57	
Hardin	228,678.51	972,724.39	15,668.41	4,132.68	55,128.89
Harrison	309,315.49	821,987.20	2,576.80	6,681.03	88,913.59
Henry	175,429.04	674,322.78	791.06	2,440.93	2,440.93
Howard	145,973.27	480,841.78	2,394.66	2,745.13	12,014.31
Humboldt	255,219.26	695,576.76	872.16	4,151.50	29,314.06
Ia	196,207.69	662,966.81	2,435.44	1,854.16	
Iowa	363,492.37	697,442.32	8,896.30	8,896.30	83,279.62
Jackson	344,345.86	671,445.59	1,849.85		6,431.16
Jasper	425,985.46	1,378,424.64	12,372.46	12,690.70	13,397.63
Jefferson	355,788.19	692,577.70	455.25	2,468.72	8,768.69
Johnson	426,796.45	1,131,331.70	1,250.43	6,349.08	
Jones	308,747.93	762,017.34	574.68	2,614.58	1,907.02
Kookuk	212,554.58	757,962.72	3,521.11	3,927.80	
Kossuth	506,583.81	989,912.85	20,890.57	5,191.99	348,529.13

TABLE NO. 1—PART I—Continued

Counties	On hand January 1, 1927	From current taxes, 1925 tax list	From delinquent taxes 1925, and prior years	Penalty, interest and costs	From drainage taxes
Lee	335,637.71	1,440,670.46	5,304.00	6,852.77	60,007.02
Linn	1,127,048.52	3,432,300.02	17,731.85	15,642.86	5,276.97
Louis	265,785.88	574,839.79	4,380.56	4,613.90	103,554.19
Lucas	176,339.72	598,184.10	747.19	2,518.79	
Lyon	215,328.17	661,286.83	1,343.21	4,022.54	
Madison	170,290.14	565,738.91	1,470.56	3,690.33	5,023.31
Mahaska	234,142.45	1,038,830.50	3,600.07	4,397.18	16,027.07
Marion	271,633.46	910,334.60	15,382.84	4,308.96	731.44
Marshall	342,374.87	1,312,636.20	12,457.59	8,358.11	23,455.92
Mills	162,908.77	575,808.73	4,538.20	4,243.12	24,807.73
Mitchell	157,235.85	615,342.54	175.33	1,911.65	14,374.83
Monona	255,748.38	804,639.15	2,840.41	5,607.65	130,125.55
Monroe	150,164.95	540,754.48	12,252.00	559.57	
Montgomery	245,671.58	718,731.25	1,704.55		29,285.83
Muscatine	292,292.53	967,697.40	623.39	5,008.11	11,919.56
O'Brien	206,940.39	575,843.78	5,739.68	4,514.20	17,739.20
Osceola	191,967.76	431,434.94	3,538.66	2,664.24	87,398.98
Page	307,749.39	1,615,586.36	15,592.66		45,092.62
Palo Alto	294,364.11	670,389.37	17,865.52	5,619.44	139,064.45
Plymouth	434,556.04	942,339.72	4,559.34	4,363.19	
Pocahontas	269,275.27	794,252.82	8,777.87	7,949.33	380,764.33
Polk	2,029,381.83	8,604,554.07	131,681.51	128,063.37	50,762.67
Polk & Tama	665,168.32	2,083,601.05	24,692.27	21,384.55	97,417.26
Poweshiek	315,296.51	925,171.55	7,616.98	6,221.16	25,628.25
Ringgold	309,936.38	818,966.22	392.43	2,949.22	13,340.48
Sac	291,831.11	849,237.61	8,333.65	5,161.41	12,613.87
Scott	228,615.19	2,422,530.35	10,309.44	13,040.28	3,467.90
Shelby	196,018.95	727,521.64	3,443.83	3,323.89	41,810.88
Sioux	308,561.98	922,900.54	2,533.76	2,142.57	
Story	451,418.67	1,376,708.45	6,121.84	10,255.79	39,710.48
Tama	472,270.83	1,069,231.59	7,395.31	5,784.20	2,365.55
Taylor	191,031.86	692,604.31	1,807.62	97.31	3,387.28
Union	226,569.54	615,503.56	1,167.77	3,587.97	
Van Buren	171,446.16	465,591.64	2,621.29	5,247.62	2,765.50
Wapello	276,475.24	1,431,511.80	5,285.84	10,783.52	15,991.28
Warren	314,311.48	784,384.23	1,088.53	3,929.67	52,729.12
Washington	329,988.87	877,070.65	4,506.90	3,216.42	7,006.24
Wayne	185,761.74	309,661.64	5,049.24	6,827.53	3,042.38
Webster	628,534.80	1,661,040.45	5,972.41	11,636.98	196,012.80
Winnebago	212,666.97	492,998.41	2,457.04	3,262.53	115,049.48
Winnebago	222,734.07	741,938.85	2,222.69	2,199.12	
Woodbury	1,686,021.00	4,610,759.99	5,538.29	5,538.29	28,105.85
Worth	163,010.66	443,315.97	4,308.89	2,357.02	86,398.73
Wright	309,136.06	859,305.94	29,830.43	7,743.65	209,082.65
Totals	\$ 33,706,239.66	\$100,637,594.54	\$865,198.72	\$617,732.51	\$ 4,180,317.96

TABLE NO. 1

Part II—County Treasurer's Statement of Receipts and Disbursements for the Year 1927 (Receipts)

Counties	From city special assessment	Delinquent dog tax	Dog license from auditor	From cigarette license	From state primary road maintenance
Adair	\$ 212.00	\$ 1,940.92	\$ 5,811.10		
Adams	29,390.83		1,410.10		
Allamakee	25,011.59	88.50	2,142.70	\$ 60.00	\$ 421.50
Appanoose	24,360.18	1,000.50	1,700.65		100.00
Audubon	3,090.50	131.50	1,364.00		300.00
Benton	9,140.48	835.52	2,360.35		150.00
Black Hawk	152,989.51	317.00	3,343.70		550.00
Boone	80,600.76		2,451.55	62.50	9,527.90
Bremer	21,435.76	188.20	2,445.55	50.00	1,583.11
Buchanan	6,120.12	294.40	1,869.80	100.00	
Buchanan Vista	40,133.77		1,942.70	80.00	25,619.78
Butler	29,228.20	34.05	2,130.00		
Calhoun	64,077.97	45.72	1,669.10	187.50	
Carroll	35,429.45	524.15	1,878.85		
Cass	58,839.04	245.80	1,911.00	50.00	
Cedar	24,230.32		2,440.85	187.50	
Cerro Gordo	15,594.62		1,260.25	237.50	101.65
Cherokee	22,007.29	205.00	1,709.75		
Chickasaw	19,876.58	687.50	1,749.50	50.00	
Clarke	21,673.26	118.40	1,067.00		
Clay	11,745.36	564.63	1,472.80	100.00	
Clinton	35,444.61		2,651.50	100.00	
Clinton	96,805.34	975.64	2,134.00		
Crawford	25,314.98	1,097.64	1,309.45	50.00	
Dallas	37,085.55	339.80	2,709.57	137.50	
Davis		405.03	1,797.00	137.50	
Decatur		762.25	1,961.25		
Delaware	18,673.17	304.00	1,969.50		
Des Moines	84,954.49	1,065.50	2,329.50		
Dickinson		39,013.22		100.00	
Dubuque	280,161.88	484.10	3,234.60	637.50	
Emmet	62,770.40	115.00	2,627.60		
Fayette	54,333.95	689.10	2,692.60		
Floyd	15,734.00	251.80	1,847.50	62.50	
Franklin	923.47	178.28	1,601.55		
Fremont	47,900.71		1,545.29	150.00	
Greene	33,712.70	636.20	1,059.05	100.00	29,000.00
Grundy	19,578.15	687.03	1,480.40		
Guthrie	14,670.10	805.40	1,789.90	50.00	1.11
Hamilton	29,258.70	132.30	1,915.30		
Hancock	55,742.04				
Hardin	31,907.71				
Harrison	82,561.38	116.30	1,861.97	175.00	
Henry	22,376.45	105.63	1,838.67	50.00	1,429.18
Howard	18,435.56		1,603.00	250.00	
Humboldt	12,779.44	594.00	1,115.90		
Ia	68,427.35		1,197.75		149.18
Ia	61,829.36		2,247.50		25,054.16
Iowa	8,867.87	2,442.85	150.00		
Jasper	78,325.48	8.00	2,700.00		
Jefferson	14,350.02	164.00	1,818.35	200.00	19,849.40
Johnson	88,071.69	986.60	1,719.15	250.00	
Jones	13,134.78		1,286.00	100.00	
Keokuk	24,301.49		2,000.00		
Kossuth	26,214.18	96.50	2,250.50	50.00	12,915.50

TABLE NO. 1—PART II—Continued

Counties	From city special assessment	Delinquent dog tax	Dog license from auditor	From cigarette license	From state primary road maintenance
Lee	64,779.10	43.50			127,773.08
Linn	287,476.00	583.10	4,476.55	560.00	
Louis	39,045.00	100.50	1,055.00		
Lucas	39,999.75	624.50	1,397.73		25,373.09
Lyon	23,231.81	271.40	1,736.10		
Madison	88,547.65	788.05	1,679.50		
Mahaska	45,790.77	394.60	3,030.00		
Marion	90,374.00	472.00	2,461.30	400.00	
Marshall	102,547.91	1,474.30	2,705.65	300.00	
Mills	1,231.00				
Mitchell	30,428.70	195.80	1,547.00	300.00	
Monona	22,646.34	738.80	1,165.40		
Monroe	17,407.35		1,225.80	500.00	
Montgomery	59,754.10	250.85	1,505.00	50.00	
Muscatine	8,685.75	194.60	1,738.50	150.00	6,288.97
O'Brien	68,840.17	182.80	3,082.15	50.00	
Oscarola	44,736.01	14.25	1,473.25	50.00	
Page	59,512.47	565.15	2,929.90	50.00	63,094.10
Palo Alto	8,528.32		1,605.00		
Plymouth	67,675.90	297.60	2,600.00	50.00	
Pocahontas	51,641.14			50.00	
Polk	1,302,792.25		264.50	1,000.00	
Pottawattamie	231,796.62		3,668.00	350.00	
Poweshiek	12,567.57	1,399.20	1,667.55		
Ringgold			1,890.48		
Sac	73,662.54		1,472.85	150.00	
Scott	17,640.21		2,426.00	437.50	94,000.00
Shelby	40,719.60		2,424.35	100.00	
Sionx	79,256.75	249.60	2,670.90		806.25
Story	125,460.51	718.80	1,498.16	50.00	
Tama	32,833.47	2.50			7.60
Taylor	45,658.28		2,431.75		
Union	19,463.45	392.00	1,151.00		
Van Buren		164.25	1,854.00	87.50	51,192.75
Wapello	106,173.25		1,718.90	335.00	1,161.95
Warren	18,041.71	329.20	1,921.25	300.00	630.50
Washington	12,019.16	564.60	1,797.35		
Wayne	7,682.13	610.80	100.25		
Webster	112,424.35			50.00	
Winnebago	2,034.65		1,248.50		
Winnebuck	19,114.16		2,836.10	50.00	
Woodbury	485,109.63		4,200.60	300.00	
Worth		209.35	1,326.00		
Wright	27,616.44	704.00	1,327.25	50.00	
Totals	86,658,049.77	\$ 75,655.24	\$182,975.53	\$ 10,122.50	\$ 483,345.06

TABLE NO. 1

Part III—County Treasurer's Statement of Receipts and Disbursements for the Year 1927 (Receipts)

Counties	Primary road assessments	Primary road certificates	Secondary road assessment	Secondary road certificates	Motor mileage tax
Adair					\$ 17.02
Adams		\$ 25,092.71			
Allamakee					
Appanoose					43.60
Audubon					6.65
Benton	\$ 4,806.29				4,424.47
Black Hawk	\$ 10,235.83		\$ 5,790.89	\$ 44,404.53	1,067.33
Boone					124.20
Bremer					258.90
Buchanan	2,802.77				
Buena Vista			29,437.89		3.55
Butler					163.35
Calhoun			50,043.76		324.77
Carroll					
Cass					360.95
Cedar	543.67		3,582.29	2,693.90	39.64
Cerro Gordo		30,425.00			118.19
Cherokee		34,382.59			647.53
Chickasaw					718.77
Clarke					244.26
Clay			25,437.97		1,556.70
Clayton					181.59
Clinton	17,156.72				265.02
Crawford					31.45
Dallas		58,850.15		3,301.00	433.14
Davis		58,062.09			650.27
DeWatt					94.60
Delaware					58.82
Des Moines					238.11
Dickinson					600.52
Dubuque			31,565.84		391.24
Emmet					601.21
Fayette		12,216.05		3,961.33	291.86
Floyd					478.10
Franklin	2,794.63				
Fremont					
Greene		9,908.05		5,296.33	
Grundy					
Guthrie				6,843.56	
Hamilton			65.19		
Hancock				11,927.42	
Hardin					683.89
Harrison	477.45				262.64
Henry					
Howard					16.37
Humboldt			18,086.42		544.54
Ida		40,091.66			597.89
Iowa					
Jackson		40,708.33			172.74
Jasper	2,398.85				
Jefferson	12,090.25				49.85
Johnson		182.35			177.05
Jones					469.45
Keokuk					39.30
Kossuth		2,999.27		18,174.51	429.05

TABLE NO. 1—PART IV—Continued

Counties	Gas tax to county	Gas tax to townships	Interest on bank deposits	Sinking fund
Lee	6,102.75	6,102.75	14,076.27	
Linn	23,911.66	23,911.66		44,828.72
Louis	15,672.12	15,672.12	1,991.00	
Louis	15,672.12	15,672.12		7,766.27
Lyon	18,678.80	18,678.80		12,429.85
Madison	18,069.08	18,069.14		9,544.55
Madison	18,454.23	18,454.23		16,781.05
Marion	18,518.41	18,518.44		14,840.81
Marshall	18,357.97	18,357.92		17,078.45
Mills			8,155.52	
Mitchell	14,859.68	14,859.68		7,687.57
Monona	22,722.80	22,722.76	15,971.42	
Monroe	13,896.86	13,896.86		8,379.89
Montgomery	12,671.60	12,671.60		11,138.77
Muscatine	14,602.91	14,602.91		12,429.85
O'Brien	18,361.67	18,361.65		16,386.06
Osceola	12,677.27	12,677.30		
Page	17,042.08	17,042.08	14,978.47	
Palo Alto	18,357.95	18,357.94	12,719.18	
Plymouth	27,633.22	27,633.22		19,225.49
Pocahontas	18,614.72	18,614.72	9,385.56	
Polk			42,674.07	
Pottawattamie	30,746.35	30,746.56	32,403.86	
Poweshiek	18,577.16	18,577.16		15,490.22
Ringgold				
Sac	18,486.33	18,486.32	18,886.79	
Scott	15,084.32	15,084.32	45,221.10	
Shelby	18,069.55	18,069.55	12,344.67	
Sioux	24,391.67	24,391.68	16,959.37	
Story	18,197.48	18,197.48	24,686.45	
Tama	23,107.92	23,107.91	87.72	17,813.96
Taylor			9,783.62	
Union	13,704.32	13,704.32	16,383.78	
Van Buren	17,035.28	17,035.28	301.61	6,584.59
Wapello	14,057.36	14,057.29	17,135.62	
Warren	18,325.85	18,325.85	13,386.61	
Washington	17,940.75	17,940.71	15,745.64	
Wayne	9,061.09	9,062.62	4,620.09	
Webster	11,692.09	11,692.09		25,677.31
Winnebago	12,805.64	12,805.64	9,034.12	
Winnebago	22,016.71	22,016.71	10,258.76	
Woodbury	28,175.81	28,175.82		36,027.50
Worth	12,835.62	12,835.66	8,366.55	
Wright	18,559.55	18,559.48		17,655.92
Totals	\$1,621,220.67	\$1,621,116.29	\$ 296,579.06	\$ 1,096,427.27

TABLE NO. 1

Part V—County Treasurer's Statement of Receipts and Disbursements for the Year 1927 (Receipts)

Counties	Principal of school fund	Interest of school fund	Teachers' examinations and institute fees	State appropriation for teachers' institute	From sale of automobiles, licenses and numbers
Adair	\$ 9,600.00	\$ 1,633.41	\$ 95.00	\$ 50.00	\$ 60,912.75
Adams	8,535.00	2,016.04	90.00	50.00	44,705.50
Adams	2,384.63	2,348.59	97.75	50.00	61,465.75
Appanoose	400.00	1,388.08	101.00	50.00	75,056.67
Audubon	1,400.00	2,049.11	41.50	50.00	58,312.23
Benton	1,081.00	1,183.46	98.00	50.00	97,882.12
Black Hawk		892.33	74.50	50.00	257,696.12
Boone	18,900.00	4,378.29	74.50	50.00	128,691.81
Bremer	14,900.00	2,466.04	64.00	50.00	84,071.25
Buchanan	3,582.67	706.07	64.00	50.00	77,405.50
Buena Vista	5,800.00	3,799.37	38.50	50.00	67,298.10
Butler		154.36	112.00		81,822.50
Calhoun	5,400.00	2,750.92	73.00	50.00	81,240.25
Carroll		865.58	99.00	50.00	104,650.03
Cass	700.00	2,228.42	134.50	50.00	90,007.23
Cedar			62.00	50.00	
Cerro Gordo	650.00	428.67	62.50		103,374.00
Cherokee	3,500.00	1,066.95	79.00	50.00	91,000.50
Chickasaw	1,000.00	1,749.23	72.50	50.00	60,948.00
Clarke	5,725.00	2,697.71	133.50		37,822.75
Clay	3,350.00	3,256.12	62.00	50.00	84,916.05
Clayton	1,500.00	2,065.00	122.50		121,249.25
Clinton			125.50		188,225.16
Crawford		39.60	196.00	50.00	93,181.00
Dallas	1,200.00	2,319.91	92.50	50.00	122,553.75
Davis	2,300.00	1,015.30	83.00	50.00	42,722.30
Decatur	11,240.00	6,633.21	100.00	50.00	44,806.50
Delaware	2,634.58	1,139.51	70.00	50.00	76,701.75
Des Moines	2,036.23		43.50	50.00	163,616.48
Dickinson	7,900.00	5,081.62	26.25	50.00	49,434.41
Dubuque			172.50	50.00	237,088.98
Emmet	5,000.00	2,364.49	46.00	50.00	61,702.75
Fayette	10,250.00	3,661.51	104.00	50.00	163,047.06
Floyd	3,500.00	1,866.54	61.00	50.00	86,127.50
Franklin	8,250.80	1,330.90	62.00	50.00	75,951.70
Fremont	2,750.00	3,390.97	66.00	50.00	67,342.65
Greene	10,456.57	1,628.91	50.00	50.00	74,303.75
Grundy		1,312.23	54.00	50.00	74,822.00
Guthrie	4,406.00	2,965.79	81.50	50.00	76,677.23
Hamilton	4,150.00	2,010.41	82.00	50.00	96,059.59
Hancock	12,500.00	2,490.52	64.50	50.00	68,229.70
Hardin	600.00	2,092.83	98.00	50.00	101,698.23
Harrison	3,000.00	2,435.82	101.50	50.00	97,863.75
Henry		102.20	67.50	50.00	67,711.25
Howard	600.00	1,221.20	90.00	100.00	55,192.50
Humboldt	7,750.00	1,326.43	104.50	50.00	60,175.23
Ida		1,435.98	61.00	50.00	56,415.75
Iowa	9,754.51	3,675.96	124.50		73,690.00
Jackson	1,000.00	1,299.00	91.50	50.00	78,614.25
Jasper	11,125.00	3,354.95	168.50	50.00	158,967.74
Jefferson	2,000.00	1,324.77	100.50	50.00	65,638.50
Johnson	6,366.66	2,076.01	62.00	50.00	143,176.00
Jones		989.65	64.00	50.00	80,226.05
Keokuk		1,126.87	109.50	50.00	75,432.50
Kossuth	15,900.00	6,335.40	204.50		114,221.50

TABLE NO. 1—PART V—Continued

Counties	Principal of school fund	Interest of school fund	Teachers' salaries, salaries and institute fees	State appropriation for teachers' institute	From sale of automobile numbers and licenses
Lee		21.77	167.00		126,637.65
Lincoln		75.00	123.00	50.00	366,344.93
Louisa	2,600.00	1,370.10	34.50	50.00	45,334.75
Lucas	2,400.00	1,845.64	101.30	50.00	50,300.73
Lyon	13,450.00	6,886.11	50.00	50.00	62,022.05
Madison	2,050.00	3,492.66	54.00	50.00	59,172.75
Mahaska	1,325.00	1,807.12	105.00	50.00	108,019.40
Marion	4,192.00	3,381.09	80.50	50.00	96,549.36
Marshall	12,894.46	1,448.90	49.00	50.00	149,179.88
Mills	7,900.00	1,941.33	128.00		65,294.50
Mitchell		652.72	44.50	50.00	65,294.50
Monona	1,400.00	1,517.60	165.00		73,556.85
Monroe	9,621.50	4,317.21	95.50	50.00	50,484.25
Montgomery	9,000.00	2,215.58	79.50	50.00	81,440.65
Muscatine			70.00	100.00	124,821.00
O'Brien	5,600.00	5,091.01	83.00	50.00	51,044.25
Oscola	16,300.00	5,383.84	192.50	50.00	45,097.50
Page	13,900.00	2,646.64	65.00		106,092.50
Palo Alto	5,814.28	1,887.88	262.00		29,873.50
Plymouth	5,000.00	4,660.92	95.50	50.00	108,812.00
Pocahontas	3,452.33	4,540.95	116.00		74,384.25
Polk			123.00	50.00	749,577.07
Potawattamie	5,000.00	4,662.18	176.00	200.00	273,468.78
Poweshiek	4,250.00	3,014.09	71.00	50.00	80,073.50
Ringgold	12,510.00	6,386.24	93.48	50.00	40,751.35
Sac	10,475.49	1,840.03	84.00	50.00	92,547.35
Scott			111.50	50.00	
Shelby	2,000.00	1,442.09	190.50	50.00	77,439.35
Sioux	20,800.00	5,650.49	167.00		189,730.50
Story	2,344.00	2,326.83	51.50	50.00	128,783.65
Tama	5,840.00	1,025.11	66.00	50.00	111,328.73
Taylor	6,050.00	1,185.14	83.50	50.00	59,682.59
Union	2,305.59	2,314.55	28.00	50.00	67,374.25
Van Buren	2,250.00	1,731.34	58.50	50.00	45,240.10
Wapello	5,350.00	2,577.14	108.50	50.00	141,738.18
Warren	6,730.00	2,292.00	49.00	50.00	70,622.25
Washington	1,250.00	1,394.65	101.00	50.00	82,383.91
Wayne	4,836.43	3,024.23	55.00	50.00	26,618.50
Weber	1,300.00	3,040.00	83.00	50.00	177,361.25
Winnebago	35,700.00	10,278.51	81.50	50.00	59,873.50
Winnowish	2,800.00	1,332.05	75.00	50.00	90,424.40
Woodbury	10,127.85	4,045.32	413.00		413,879.26
Wright	3,900.00	1,753.27	41.00	50.00	48,796.50
Wright	3,000.00	1,957.12	111.50	50.00	90,876.50
Totals	\$307,071.29	\$229,787.83	\$ 9,388.73	\$ 4,300.00	\$10,019,639.50

TABLE NO. 1

Part VI—County Treasurer's Statement of Receipts and Disbursements for the Year 1927 (Receipts)

Counties	Size of bonds	From and for- future from clerk	From other sources	Trust funds from clerk	From other sources
Adair		\$ 1,100.00	\$ 38.63	\$ 720.63	
Adams		1,330.07	500.00	40.00	6.50
Allamakee	\$ 45,367.18	972.00			1,370.10
Appanoose		4,101.60	87.25	592.62	
Ashtabula		900.00	100.00		
Benton	1,000,200.28	3,490.50	470.50	76.05	
Black Hawk		8,615.43	21,909.05	20.06	
Boone		1,796.25	830.21	417.62	
Bremet		323.60	486.15	41.53	
Buchanan		2,065.00	1,799.00		25.50
Bureau Vista		3,949.22	710.00	58.50	
Butler		45,286.15	3,527.50		580.36
Calhoun		3,006.05	770.26		
Carroll		30,354.16	2,870.00	637.00	22.95
Cass		5,130.70	583.25	108.20	400.48
Cedar		532,062.87	1,130.65	161.40	
Cerro Gordo		5,005.74	3,376.60	345.00	39.55
Cherokee		2,164.72	504.50		1.70
Chickasaw		155,067.87	1,706.00	408.00	7.00
Clarke			436.00	230.00	194.65
Clay			575.50	832.00	178.50
Clinton			4,233.97		
Crawford	500,000.00	10,023.30	2,504.25	12.85	1,302.32
Dallas			898.00	690.50	
Davis			2,506.62	455.25	830.17
Decatur			296.00	277.50	
Delaware		1,423.50	1,775.78		1,358.34
Des Moines		601,846.49	4,929.40	1,027.25	123.45
Dickinson		6,797.73	4,457.65		7.90
Dubuque		4,024.78	467.85	941.25	
Emmet		5,201.50	3,433.62	118.00	
Fayette		3,600.80	1,180.00		75.10
Floyd		214,959.28	2,050.00	905.00	342.63
Franklin		159,495.10	1,690.60	611.00	5.90
Fremont		30,063.33	1,234.50	983.25	452.53
Greene			2,332.19	699.75	96.00
Grundy		950.00	365.00	5,069.73	
Guthrie		16,000.00	2,001.00	176.40	1,846.23
Hamilton			1,250.92	219.05	
Hancock				2,796.00	
Hardin		6,080.24	2,182.90	608.00	39.55
Harrison		200,000.00	4,500.33	1,043.85	592.71
Henry			1,019.95	91.00	
Howard		1,500.00	1,095.00	1,121.00	7.50
Humboldt			5,096.17	950.00	60.05
Ia			1,409.50		294.35
Iowa			1,977.28	864.50	
Jackson			495.00		302.98
Jasper		30,000.00	3,789.50		9,094.35
Jefferson		435,696.00	2,784.43	314.85	
Johnson		790,519.59	2,462.50	208.00	
Jones					3,862.50
Keokuk		33,956.25	715.94	268.25	1,046.04
Kossuth		28,008.00	1,841.05	946.00	12.44

TABLE NO. 1—PART VI—Continued

Counties	Sale of lands	Fine and forfeitures from clerk	From other sources	Trust funds from clerk	From other sources
Lee			1,340.50		463.40
Linn	400,000.00	19,685.51	1,982.00		
Louis		154.00	272.00		
Lucas		950.00	410.75		101.34
Lyon		50.00	90.00		
Madison		600.00	155.00		2.10
Mahaska	505,628.75	1,550.00	902.00	228.45	
Marion	22,078.96	1,735.00	377.00		
Marshall	600,000.00	4,082.37	3,303.20	375.50	
Mills			1,332.73		
Mitchell	71.44	1,975.00	1,097.75		
Monona	413,404.66	1,064.75	525.90	19.00	
Monroe			1,132.10		
Montgomery		1,834.80	307.00	34.35	
Muscataine	308,064.48	4,500.00	1,273.05	539.25	
O'Brien	30,000.00	1,275.00	1,000.28		1.00
Oscola			2,050.00		
Page		5,838.50	1,004.05	345.30	
Palo Alto	11,119.88		5,246.05	100.77	28,638.37
Plymouth		4,146.10	160.70	125.22	
Pocahontas	63,489.82				530.42
Polk	80,000.00		33,213.83		3,558.20
Pottawattamie	453,065.61	18,251.50	908.41	355.90	
Poweshiek	293,007.21	1,530.00	189.83	37.25	
Ringgold		801.75	83.25		
Sac		2,405.25	505.00	247.50	
Scott	33,000.00	26,510.50	3,001.00	256.54	261.48
Shelby	149,219.50	460.00	560.00	35.00	
Sioux	60,176.67	800.00	483.00	15.00	
Story		3,492.34	1,638.75		
Tama	510,604.04	586.00	166.00	89.30	
Taylor			767.75		67.80
Union		1,486.45	1,581.50	217.74	
Van Buren	12,500.00	600.00	360.25	285.50	
Wapello	250,000.00	1,859.15	508.45	392.97	
Warren		800.00	400.55		
Washington	101,182.33		358.50		
Wayne		175.00	294.00	45.53	
Webster			5,039.20		117.00
Winnebago	8,139.18	4,973.00	51.64		
Winneshek	130,555.00	5,262.10		609.35	
Woodbury		4,979.35	1,488.90		
Worth	10,000.00		696.00	7,270.84	
Wright		7,410.00	447.52	146.19	
Totals	\$ 10,471,708.51	\$235,367.29	\$160,806.04	\$ 29,577.71	\$ 49,159.89

TABLE NO. 1

Part VII—County Treasurer's Statement of Receipts and Disbursements for the Year 1927 (Receipts)

Counties	From care of patients in state institutions	From care of patients in county institutions	From sale of produce at county homes	From sale of bridge material	From sale of school books
Adair	\$ 609.40	\$ 385.75	\$ 2,586.18	\$ 1,000.11	\$ 5,036.74
Adams	136.80		2,785.00		605.30
Allamakee	1,172.52		2,333.21		4,442.16
Appanoose	2,067.15		1,809.93		1,080.95
Audubon	1,506.57		2,735.15		1,894.47
Benton	1,542.45	125.86	2,539.02		3,647.51
Black Hawk	1,404.35	467.94	7,761.72		4,751.26
Boone	1,021.14	490.00	2,139.34		11.23
Bremer	1,888.91	1,869.00	5,627.52		1,635.94
Buchanan	2,417.01	90.00	8,887.57		1,005.69
Buena Vista	3,540.28	67.88	20,501.59		500.00
Butler	1,308.38	594.80	5,351.23		844.83
Calhoun	6,223.00		4,679.06		637.52
Carroll	993.87	140.00	4,169.90		4,863.85
Cass	2,375.91		4,532.96		438.61
Cedar	2,213.50	719.80	2,769.16		1,108.42
Cerro Gordo	730.69	2,007.15	5,482.62		1,179.65
Cherokee	4,266.67		5,000.17		789.32
Chickasaw	695.20		2,510.85		308.35
Clarke	2,497.03		1,950.96		142.49
Clay	1,578.10	704.74	5,041.08		429.83
Clayton			2,781.67		
Clinton	6,884.35	962.16	5,050.60		504.03
Crawford	277.87		1,019.52		967.73
Dallas	4,079.85	269.00	21,469.37		2,052.02
Davis	1,646.03		1,564.48		306.72
Decatur	1,254.30		1,556.69		11,515.87
Delaware	3,467.62	1,330.31	1,469.57		548.33
Des Moines	890.99		3,566.29		1,432.76
Dickinson	439.45	494.84	1,817.32		282.35
Dubuque	5,618.66	205.25	3,248.66		350.06
Emmet	49.95		4,572.68		35.73
Fayette	1,030.10	2,469.55	5,600.47		900.38
Floyd	2,882.62		6,584.91		955.70
Franklin	343.74	15.27	11,068.13		321.30
Fremont	890.99		3,566.29		1,432.76
Greene	710.24	929.22	4,684.80		533.79
Grundy	1,160.89	965.65	2,106.80		2,907.56
Guthrie	515.53	475.00	4,508.92		197.29
Hamilton	1,715.35	1,367.66	3,371.42		50.56
Hancock	1,270.29	150.00	6,064.57		818.59
Hardin		5,943.68	2,929.94		12,019.72
Harrison	2,150.07				3,423.58
Henry	5,170.05				2,568.80
Howard			1,976.53		3,369.61
Humboldt	256.20		3,907.08		1,204.83
Ida	2,828.81	1,102.97			2,114.96
Iowa	2,123.03		10,269.64		2,408.40
Jackson	2,628.27	90.38	5,218.83		1,150.28
Jasper	6,230.12		14,010.26		660.83
Jefferson	2,591.50	1,136.16	3,677.82		236.23
Johnson	5,118.06	839.25	9,107.53		214.43
Jones	1,305.06	21.75	6,821.21		1,178.37
Keokuk	5,872.64	2,145.35	2,048.74		2,446.02
Kossuth	2,738.00		4,763.02		620.41

TABLE NO. 1—PART VII—Continued

Counties	From care of patients in state institutions	From care of patients in county institutions	From sale of produce at county homes	From sale of bridge material	From sale of school books
Lee	2,774.60	1,772.59		7,316.30	
Linn	6,930.88	5,148.62	2,138.26	53.75	7,096.60
Louis	531.89	1,022.22	6,384.30	189.02	831.34
Lucas	843.30		2,515.60	1,789.96	
Lyon	1,565.59	465.38		373.25	
Madison	761.21	2,504.56	5,361.25	1,567.85	2,973.66
Mahaska	7,232.13	4,696.42	4,221.07	227.85	
Marion	1,836.49	271.00	4,016.87	337.32	
Marshall	5,112.80	1,507.70	7,966.95	187.81	4,053.68
Mills	2,666.54			1,763.72	
Mitchell	5,291.81	94.50	1,949.28	2,082.88	3,089.13
Monona	1,419.61	70.35	2,335.89	1,641.08	1,717.34
Monroe	514.55	132.61	2,079.72	388.60	
Montgomery	3,316.77	270.00	7,158.10	4,182.30	
Muscatine	3,474.48	831.50	2,000.85		2,511.79
O'Brien	3,051.87		5,377.21	1,206.05	1,839.69
Oscola	6,344.24			201.33	
Page	14,781.45	146.24	4,086.88	1,427.09	3,011.77
Palo Alto	261.86		2,780.36	1,167.04	
Plymouth	9,353.13	162.42	9,864.63	7,405.59	7,043.32
Pocahontas	4,896.59		7,958.89	1,056.61	
Polk	6,635.67	23,109.04	5,574.77	127.05	
Pottawattamie	4,896.16	2,440.08	6,060.89	1,740.15	
Poweshiek	2,431.39	1,790.02	2,808.46	829.80	
Ringgold	1,435.43	15.00	6,950.13	297.72	3,090.40
Sac	8,353.37	262.65	3,333.27	416.96	2,004.22
Scott	12,735.27	2,228.37	2,540.89	209.10	2,907.63
Shelby	2,124.89	351.67	4,062.81	2,635.82	3,042.47
Sioux	2,629.79	616.79	2,382.55	1,462.69	
Story	5,960.74	2,129.88	7,082.14	118.23	
Tama	1,438.83	208.00	4,103.83	211.30	
Taylor	1,263.27		4,120.35	1,516.14	2,039.48
Union	2,706.69	20.90	2,452.67	570.24	1,631.59
Van Buren	1,700.73	402.81	772.32	601.19	
Wapello	3,152.64	18,464.67	4,467.23	78.46	1,551.91
Warren	2,261.72	265.00	5,294.08	625.21	4,287.10
Washington	1,039.56	3,375.31	5,976.26	313.79	3,282.30
Wayne	355.06	190.51	1,122.22	34.85	
Webster	12,716.61	383.33	4,706.97	388.11	
Winnebago	2,866.48	1,359.85	3,309.43	681.75	
Winnechee	7,437.36		2,472.36	755.82	2,042.31
Woodbury	5,723.37	2,039.94	5,046.31	6,129.55	2,865.83
Worth	4,361.51	440.00	686.07	173.25	3,028.38
Wright	1,924.10		2,944.47	565.71	2,848.85
Totals	\$396,106.41	\$107,973.80	\$435,354.03	\$139,987.22	\$ 143,914.68

TABLE NO. 1

Part VIII—County Treasurer's Statement of Receipts and Disbursements for the Year 1927 (Receipts)

Counties	Fees from county auditor	Fees from county treasurer	Fees from county recorder	Fees from clerk of the district court	Sheriff's fees from sheriff
Adair	\$ 545.35	\$.75	\$ 1,292.20	\$ 1,973.60	\$ 182.26
Adams	82.45	.50	870.20	1,757.80	179.45
Allamakee	171.60		813.00	2,891.76	808.65
Appanoose	212.54	1.50	1,706.95	3,019.10	304.50
Audubon	80.00	2,116.65	1,060.65	1,354.20	279.25
Benton	169.75	21.45	2,869.93	3,800.00	557.50
Black Hawk	781.75	89.75	6,137.25	8,525.11	1,148.56
Boone	275.38	.25	2,133.70	4,338.79	426.00
Bremer	139.25	3,042.50	973.20	4,461.15	79.30
Buchanan	214.00	77.65	1,066.45	1,569.75	196.80
Butler	175.80		1,858.40	3,734.63	122.10
Calhoun	197.36	36.75	1,837.20	3,772.18	146.60
Carroll	179.45	1.50	1,882.80	3,865.11	381.65
Cass	143.90	3.00	1,594.15	3,377.64	376.30
Cedar	175.75	6.05	2,111.60	5,092.51	573.65
Cerro Gordo	81.45	2,931.00	1,544.15	2,463.88	156.69
Cherokee	250.00	10.25	2,362.65	4,449.30	1,506.85
Chickasaw	102.65	16.20	1,218.85	3,379.92	
Clarke	140.00	2,254.50	1,352.20	3,823.25	
Clay	152.90		1,005.60	1,808.40	254.53
Clayton	156.50	1.25	2,254.05	2,345.56	1,085.50
Clinton	179.00	3,856.00	1,250.85	2,337.30	88.45
Crawford	359.60	4.50	3,802.60		
Dallas	128.00	.75	2,193.91	3,473.30	182.40
Davis	209.00		2,159.25	6,355.68	810.00
Decatur	139.75	.25	1,470.75	1,470.75	
Delaware	198.55		1,754.23	1,706.08	664.50
Des Moines	337.50		1,637.15	1,908.60	433.05
Dickinson	486.25	1.90	1,659.95	5,656.21	
Dubuque	1,155.00	1,830.60	1,717.33	3,967.68	1,294.70
Emmet	455.00	4.20	3,623.45	8,845.29	1,108.39
Fayette	84.90	39.01	1,402.87	2,080.80	24.25
Floyd	275.50	56.00	2,396.50	4,811.78	
Franklin	234.75	63.40	1,882.95	4,365.29	5.80
Fremont	155.40		1,660.00	2,964.00	139.75
Greene	155.95	77.50	1,786.45	2,891.60	332.30
Grundy	132.35	26.00	1,718.49	5,661.58	586.06
Guthrie	127.15		1,483.05	1,082.45	139.06
Hamilton	125.25	.65	1,879.49	3,135.96	469.80
Hancock	178.40	32.00	2,115.50	2,251.63	809.96
Hardin	1,539.07	2,311.50	1,135.40	4,840.61	
Harrison	247.75		2,355.10	5,487.91	355.00
Henry	269.75	42.00	2,709.73	4,552.48	731.65
Howard	130.05		1,077.70	1,919.89	
Humboldt	331.95	14.45	1,177.05	1,878.43	244.20
Iowa	107.00	2,147.50	1,363.79	2,898.18	575.30
Jackson	92.60	2,002.50	1,225.30	2,329.48	105.75
Jasper	106.35		1,508.45	1,561.25	598.60
Jefferson	145.50		1,080.15	2,278.00	
Johnson	263.50	1.25	3,396.15	4,405.70	312.05
Jones	147.74	48.35	1,226.90	3,307.01	46.80
Keokuk	271.59	46.50	2,385.70	5,650.90	1,046.46
Kossuth	332.35	19.20	1,332.20	2,625.45	19.25
	204.00	.75	1,274.15	3,116.00	
	214.80	44.60	2,023.40	3,645.85	792.45

TABLE NO. 1—PART VIII—Continued

Counties	Fees from county auditor	Fees from county treasurer	Fees from county recorder	Fees from clerk of the district court	Sheriff's fees from sheriff
Lee	306.25		1,660.30	86.95	
Linn	901.50	9.50	9,021.20	17,008.05	2,580.50
Louisa	123.25	11.50	850.57	1,615.67	105.30
Lucas	215.80		1,162.00	2,464.99	33.45
Lyon	98.75	32.80	1,461.85	2,610.27	444.35
Madison	99.00	2,554.28	1,292.95	3,165.85	31.75
Mahaska	533.41	15.00	2,160.00	4,436.90	270.50
Marion	181.80		2,191.50	4,071.70	30.75
Marshall	215.60	1.00	2,737.85	6,515.33	302.89
Mills	16.50	1.00	1,815.70	3,316.82	
Mitchell	117.40	9.50	1,112.05	2,158.87	85.00
Monona	143.75	67.30	1,681.35	2,949.07	183.13
Monroe	137.10	10.40	1,168.60	2,151.00	425.20
Montgomery	150.73	.50	1,676.05	3,089.89	188.75
Muscatine	270.45	.50	2,322.50	7,057.82	
O'Brien	165.75	10.25	1,839.29	4,083.55	178.90
Osceola	89.40	8.95	904.25	1,629.53	
Pape	161.50	.60	2,474.35	4,656.32	64.18
Palo Alto	127.50	48.88	1,875.40	1,622.04	
Plymouth	110.50	1.00	1,687.40	3,222.30	
Pocahontas	1,789.95	.75	1,786.35	2,244.13	521.80
Polk	2,176.00	21,305.35	22,076.50	30,812.14	1,928.93
Pottawattamie	781.25	531.80	9,312.90	11,171.50	1,653.59
Poweshiek	132.75	5,712.40	1,633.25	2,652.50	916.30
Ringgold	112.25		921.00	1,252.35	172.40
Sac	169.01	1.50	1,736.45	3,205.85	281.40
Scott	707.73	10,238.00	6,420.19	15,493.57	8.50
Shelby	123.38	.25	1,477.60	2,902.43	298.15
Sioux	100.30	4,006.50	1,925.15	3,701.02	587.95
Story	949.00	149.65	3,250.25	9,515.65	406.30
Tama		.30	2,110.63	4,261.28	276.95
Taylor	133.25		1,374.90	2,063.12	76.83
Union	159.00	2.25	1,659.00	3,837.90	78.02
Van Buren	124.60	24.50	943.64	2,631.92	90.55
Wapello	239.27	12.50	2,905.85	4,259.49	249.50
Warren	190.85	.25	1,615.60	2,754.13	84.30
Washington	160.91	2,927.50	1,494.55	5,165.41	
Wayne	19.55		580.20	718.45	274.05
Webster	2,379.60	19.36	4,175.60	9,049.60	848.83
Winnebago	131.25	14.50	1,578.03	2,375.42	
Winnechek	135.00	32.15	1,254.20	2,873.54	
Woodbury					
Worth	96.35	1.00	803.60	1,604.42	491.25
Wright	208.00	115.00	2,150.60	3,697.99	677.75
Totals	\$ 28,082.27	\$ 60,024.01	\$ 214,948.48	\$ 386,614.04	\$ 34,784.29

TABLE NO. 1

Part IX—County Treasurer's Statement of Receipts and Disbursements for the Year 1927 (Receipts)

Counties	Sheriff's fees from clerk of the district court	Miscellaneous receipts	Transfers from funds under Code Sec. 288 (Loans)	Transfers from funds under Code Sec. 287 and general business	Total receipts
Adair	\$ 109.95	\$ 50,080.29		\$ 100,451.54	\$ 1,092,670.23
Adams		9,532.82	\$ 10,000.00	14,879.00	764,742.88
Alfalfa		62,352.97	4,964.19	42,650.25	1,175,572.87
Appanoose	686.05	25,258.06	25,000.00	74,337.40	1,669,276.28
Audubon		71,570.63	10,000.00	24,309.44	1,040,437.61
Benton	433.55	17,676.02		55,285.56	2,751,487.37
Black Hawk		125,477.74		217,739.50	4,586,689.54
Boone		68,892.92	57,000.00	72,417.74	2,190,440.32
Bremer		33,828.60		1,232,910.29	
Buchanan		3,500.87	1,400.00	41,475.87	1,108,491.83
Buena Vista	405.67	5,609.68		127,098.98	1,069,983.02
Butler	591.10	106,387.87		50,098.40	1,308,348.83
Calhoun		15,423.03		103,049.66	1,633,010.53
Carroll		11,759.22		54,837.73	1,237,570.93
Cass		47,656.88	12,000.00	76,594.32	1,490,775.14
Cedar		91,229.50	2,000.00	45,718.72	1,855,056.55
Cerro Gordo		14,271.98		34,448.82	2,216,572.25
Cherokee		1,276.11		95,174.34	1,449,342.96
Chickasaw		20,181.43		28,171.34	2,045,297.20
Clarke		7,561.42		18,854.63	634,849.70
Clay		9,645.45		49,484.04	1,438,423.07
Clayton		162,635.36			1,539,179.33
Clinton		125,945.09		151,666.00	2,468,817.30
Crawford		71,245.24		22,730.08	1,675,946.00
Dallas	127.00	69,869.72		98,913.15	1,935,387.47
Davis	420.40	55,805.80	6,000.00	40,331.59	820,044.20
Decatur		2,146.53	4,200.00	34,150.53	924,096.05
Delaware		488.48		28,946.10	1,186,121.87
Des Moines		26,386.59		79,445.00	2,523,732.73
Dickinson		31,739.43		54,824.40	1,246,022.38
Dubuque		28,004.24		138,945.54	4,437,251.88
Emmet		272.15		72,115.75	1,237,360.25
Fayette		748.85	12,000.00	163,913.18	1,982,598.28
Floyd		38,245.39		55,259.84	1,628,333.13
Franklin		541.50		91,218.00	1,619,263.00
Freemont		4,566.78	4,000.00	29,092.68	1,293,544.88
Greene		50,273.54		39,512.61	1,583,043.21
Grundy	155.70	63,128.22	15,000.00	64,436.06	1,232,484.29
Guthrie		87,501.50		51,803.43	1,307,904.16
Hamilton		44,086.56		82,612.55	1,625,069.10
Hancock	138.60	145,840.81		27,822.61	1,580,749.28
Hardin		2,374.81		82,483.08	1,689,807.83
Harrison		16,369.66	6,000.00	65,954.06	1,812,163.75
Henry		81,437.10	8,000.00	39,518.74	1,127,788.64
Howard		7,881.62	9,500.00	82,369.86	829,864.64
Humboldt		388.45		73,686.55	1,315,240.16
Ia		1,215.33	10,000.00	18,971.11	1,062,720.40
Iowa		371.83		84,850.99	1,461,800.48
Jackson		632.70		27,158.70	1,258,870.96
Jasper		215,632.72		116,560.14	2,546,680.06
Jefferson		652.55	28,000.00	92,216.32	1,674,480.45
Johnson		432.90	25,000.00	55,446.54	2,826,701.29
Jones		376.95	24,736.54	23,405.40	1,178,304.28
Keokuk		483.70	20,000.00	40,508.99	1,254,700.81
Kossuth		14,181.73		84,435.67	2,592,362.84

TABLE NO. 1—PART IX—Continued

Counties	Sheriff's fees from debt of the district court	Miscellaneous receipts	Transfers from funds under Code Sec. 285 (Liquor)	Transfers from funds under Code Sec. 287 and general business	Total receipts
Lee	2,635.55	115,055.63		81,692.33	2,507,869.11
Linn		113,677.92		666,477.98	6,528,820.72
Louisa	316.70	21,546.50	4,500.00	27,658.25	1,121,772.86
Lucas	897.12	1,200.00	4,000.00	38,571.64	885,595.15
Lyon		2,844.80		29,354.10	1,080,566.09
Madison		3,370.66		44,000.44	1,110,860.32
Mahaska	509.33	81,192.41		53,474.91	2,364,875.87
Marion		21,044.67	12,497.94	23,588.36	1,526,074.35
Marshall	934.32	54,272.77		147,524.15	2,851,776.67
Miller		40,922.31		31,869.82	940,556.26
Mitchell		55,346.30	13,000.00	55,000.29	1,063,178.79
Monona		12,656.73		46,287.02	1,841,662.12
Monroe		1,405.04		80,508.96	925,569.43
Montgomery	294.85	36,465.62		31,606.34	1,262,060.38
Muscatine	946.75	126,534.94		110,278.85	2,055,446.19
O'Brien		25,136.28		53,741.25	1,098,321.13
Oceola	5,770.83	4,016.21		21,542.00	917,083.38
Page		37,833.77	38,000.00	55,675.63	1,852,749.03
Palo Alto	584.30	6,997.65		76,646.99	1,401,195.49
Plymouth		41,525.83	40,000.00	86,046.58	1,998,505.05
Pocahontas		27,462.46		48,275.07	1,841,511.45
Polk		259,560.31	10,000.00	565,280.93	14,306,642.95
Pottawattamie		144,462.10		96,768.17	4,857,130.56
Poweshiek	940.30	47,816.89		33,276.94	1,721,662.12
Ringgold	304.00	47,830.24		22,416.65	901,819.24
Sac		26,234.24		22,763.49	1,487,195.34
Scott	2,374.75	69,431.70		271,012.87	3,467,345.71
Shelby		24,005.05	10,000.00	54,509.19	1,135,005.46
Sioux		7,205.07	15,000.00	17,200.17	1,872,089.77
Story		55,819.84		41,219.07	2,350,868.84
Tama		30,808.56		109,329.39	2,421,858.87
Taylor		39,731.60		51,442.95	1,036,229.87
Union		4,050.61		22,961.00	1,030,847.29
Van Buren		1,276.70	10,500.00	19,808.02	846,881.11
Wapello		20,168.76	38,760.57	70,664.94	70,664.94
Warren		3,276.27	15,000.00	21,797.79	1,367,491.95
Washington		66,134.45		29,037.36	1,694,667.43
Wayne		1,488.55	10,000.00	13,310.04	570,651.69
Webster	761.85	101,230.60		139,483.96	3,071,354.83
Winnebago	166.16	4,269.89		57,188.37	1,058,888.94
Winshiek	271.90	56,868.72		67,919.02	1,425,351.28
Woodbury		366,582.59		29,709.90	7,163,486.37
Worth		56,868.72		61,567.37	968,122.95
Wright		28,150.61		1,768,142.57	1,768,142.57
Totals	\$ 27,077.48	\$4,553,039.14	\$466,642.70	\$7,000,170.75	\$ 188,430,229.13

TABLE NO. 2

Part I—County Treasurer's Statement of Receipts and Disbursements for the Year 1927 (Disbursements)

Counties	State treasurer's warrants (right drafts)	County auditors' warrants	School fund loans	Drainage bonds redeemed	Interest on drainage bonds
Adair	\$ 95,517.81	\$ 172,610.64			\$ 2,174.31
Adams	73,466.90	149,183.53	\$ 5,835.00		
Allamakee	97,255.71	282,006.96	4,300.00	\$ 1,000.00	5,768.41
Appanoose	107,820.29	477,014.95	1,000.00	1,500.00	598.18
Audubon	98,594.25	191,597.94	2,000.00	4,300.00	8,331.55
Benton	178,318.73	1,282,661.89	2,500.00		
Black Hawk	242,034.84	506,436.21		11,000.00	6,166.00
Boone	169,239.62	425,308.12	18,535.00	50,137.60	
Bremser	113,455.29	308,436.12	2,100.00	2,906.14	
Buchanan	109,515.65	192,787.99	13,359.22	2,000.00	1,888.09
Buena Vista	144,015.41	215,626.43	6,700.00	7,500.00	1,181.28
Butler	136,466.60	313,717.99	10,475.49		
Calhoun	147,441.52	315,488.04	2,000.00	13,000.00	25,861.82
Carroll	140,023.44	244,124.23		2,700.00	1,609.79
Cass	145,523.85	252,907.42	5,000.00	15,329.70	5,623.32
Cedar	237,629.46	688,069.22			
Cerro Gordo	137,120.89	367,092.96		79,410.46	34,039.50
Cherokee	148,928.21	221,139.11			
Chickasaw	98,142.65	296,967.51			
Clarke	72,772.92	128,884.63	4,000.00		
Clay	122,014.06	217,424.32	4,000.00	78,906.13	44,215.70
Clayton	146,182.00	301,112.37			
Clinton	244,055.47	906,989.37		1,000.00	269.20
Clarford	166,684.28	304,011.33		5,000.00	1,524.00
Dallas	159,448.37	440,097.04	6,000.00	32,003.35	
Davis	74,490.01	187,457.47	9,250.00	12,461.42	2,986.43
Decatur	90,599.25	188,406.28	9,410.00	3,000.00	1,417.50
Delaware	115,142.53	227,469.29			
Des Moines	179,243.69	978,185.61		14,000.00	4,706.25
Dickinson	89,803.45	141,105.92	5,200.00	164,557.15	
Dubuque	285,138.73	1,053,065.36	800.00		138.51
Emmet	77,542.37	225,811.92	3,800.00	33,550.00	42,406.40
Fayette	156,445.96	347,473.73	7,700.00	10,000.00	3,000.00
Floyd	117,108.58	462,587.80	2,900.00	59,227.72	15,069.21
Franklin	131,794.88	404,210.88	3,500.00	55,074.19	
Fremont	97,831.64	254,992.48	1,650.00	62,350.00	17,518.15
Greene	139,536.74	275,527.39	6,800.00	15,000.00	41,637.69
Grundy	115,729.86	197,059.22		500.00	210.00
Guthrie	109,215.46	282,709.08	5,770.00	5,522.00	
Hamilton	129,625.48	221,474.53		33,290.00	14,489.90
Hancock	107,688.90	189,234.22	5,700.00	227,145.22	
Hardin	152,679.09	335,556.64	600.00	2,624.14	21,808.49
Harrison	139,859.33	527,628.65	5,300.00	40,055.42	10,800.10
Henry	107,013.39	196,478.62			
Howard	88,236.34	302,943.62		10,025.00	3,242.76
Humboldt	171,356.41	184,966.70	1,900.00	60,954.60	21,076.38
Ia	128,228.22	179,662.42			
Iowa	137,561.82	259,414.30	5,000.00	26,400.00	8,790.00
Jackson	107,426.26	247,550.90			
Jasper	165,529.20	594,650.94	11,450.00	4,000.00	7,477.75
Jefferson	96,104.00	227,917.26	5,400.00		
Johnson	176,809.33	1,116,804.27	7,800.00		
Jones	111,390.83	282,286.37	2,000.00		
Keokuk	139,078.36	277,159.10	4,000.00		
Kossuth	189,276.24	359,366.15	14,000.00	194,598.00	42,527.57

TABLE NO. 2—PART I—Continued

Counties	State treasurer's receipts (and slight drafts)	County auditors' warrants	School fund loans	Drainage bonds redeemed	Interest on drainage bonds
Lee	261,379.94	417,745.98		44,755.05	
Linn	314,588.16	1,406,408.45		2,548.19	
Louis	80,975.80	236,557.82	7,500.00	45,000.00	26,194.24
Lucas	72,597.32	153,441.31	4,800.00		
Lyon	138,590.94	196,798.23	15,000.00		
Madison	115,212.89	300,087.13	3,400.00	4,100.00	1,013.00
Mahaska	145,664.46	884,246.54		7,000.00	5,630.55
Marion	131,134.07	271,820.98	7,250.00	700.00	324.08
Marshall	172,163.05	334,565.72	14,917.12	12,100.00	10,194.50
Mills	163,151.74	177,779.09	6,850.00	21,165.36	
Mitchell	105,119.40	216,307.72		8,315.01	4,375.01
Monona	117,391.52	708,228.45		43,735.82	16,054.02
Monroe	126,871.70	159,342.81	7,250.00		
Montgomery	107,942.62	229,638.90	9,000.00		
Muscatine	164,138.48	441,066.58		18,800.00	9,136.67
O'Brien	145,785.47	289,586.22	10,000.00	13,650.00	3,073.61
Osceola	106,472.92	101,408.13	14,000.00	13,046.75	11,402.36
Pace	156,489.76	273,576.50	8,200.00	36,886.82	9,060.42
Palo Alto	129,163.57	304,671.87	5,214.38	121,169.06	
Plymouth	196,017.38	370,381.98			
Pocahontas	119,965.96	232,713.35		290,282.58	
Polk	1,724,994.54	1,573,791.01			
Pottawattamie	352,293.83	849,608.94	10,000.00	48,705.00	7,265.65
Poweshiek	191,674.89	333,539.42	2,500.00		
Ringgold	91,906.76	227,214.69	1,000.00	10,730.00	
Sac	145,295.70	236,518.21	10,000.00	12,300.00	8,884.15
Scott	278,833.29	634,786.73			
Shelby	134,338.51	390,361.39	1,000.00	33,900.00	7,384.00
Sioux	179,357.76	371,178.78	21,800.00		
Story	165,946.82	242,940.32	2,344.00	15,790.00	6,014.56
Tama	168,615.60	861,568.05	1,100.00	1,880.00	565.36
Taylor	89,485.45	213,063.70	4,700.00		2,582.50
Union	91,632.05	161,971.46	2,020.00		
Van Buren	76,159.64	197,525.08	1,525.00	3,000.00	573.62
Wapello	153,326.84	710,561.30	3,350.00	1,000.00	2,922.14
Warren	130,347.40	221,029.60	6,900.00	38,200.00	11,012.00
Washington	147,187.27	320,481.80	6,525.84	5,825.84	2,671.80
Wayne	67,098.06	114,058.55	1,800.00	2,100.00	2,002.55
Webster	251,591.45	480,233.99	300.00	115,069.02	
Winnebago	83,292.45	137,064.17	42,300.00	116,566.45	
Winneblesh	139,771.53	283,066.63	95,022.23		
Woodbury	381,924.69	735,164.80	16,000.00	13,600.00	10,290.22
Worth	77,863.40	139,414.90	4,725.00	61,359.13	16,054.42
Wright	139,591.49	279,065.64	5,000.00	160,750.00	41,158.14
Totals	\$ 16,151,019.33	\$ 37,886,304.34	\$669,847.44	\$2,762,092.47	\$ 651,033.62

TABLE NO. 2

Part II—County Treasurer's Statement of Receipts and Disbursements for the Year 1927 (Disbursements)

Counties	County bonds redeemed	Interest on county bonds	Sinking fund	Primary road bonds redeemed	Interest on primary road bonds
Adair	\$ 3,000.00	4,055.00	\$ 8,738.05		
Adams	12,000.00	4,800.00	6,480.34		
Allamakee	8,000.00	6,716.76	8,333.08		
Appanoose		18,530.00	11,727.87		\$ 6,460.00
Auburn	10,000.00	7,173.00	10,625.95		
Benton	22,000.00	12,977.24	23,009.85		13,992.12
Black Hawk	423,000.00	22,446.44	33,059.63	\$ 85,000.00	68,500.00
Boone	20,000.00	41,339.02	12,712.62		
Bremer	4,000.00	4,292.50			
Buchanan	6,000.00	7,600.00			
Buena Vista	23,000.00	26,419.29	13,677.78		
Butler	6,000.00	1,475.00			
Calhoun	14,000.00	22,300.00	17,801.58		
Carroll		2,000.00	10,224.16		
Cass	10,000.00	13,390.25			
Cedar		8,171.18			
Cerro Gordo	9,000.00	12,140.00	19,339.17	75,500.00	19,350.02
Cherokee	16,000.00	21,087.50			425.00
Chickasaw	19,000.00	8,225.00			
Clarke	5,000.00	14,154.97	4,834.25		
Clay	32,000.00	21,290.00	9,768.00		
Clayton			7,630.23		
Clinton	25,000.00	17,541.25	26,486.92	130,000.00	61,781.25
Crawford	25,000.00	41,060.00	14,156.15		
Dallas	13,000.00	20,294.35			
Davis	9,000.00	8,847.50	6,430.15		
Decatur	10,000.00	12,760.00	6,845.48		
Delaware	5,000.00	4,140.00	11,673.93	15,000.00	2,350.00
Des Moines	7,000.00	943.00	13,909.37	300.00	6,696.00
Dickinson	15,000.00	17,111.50			
Dubuque	89,000.00	33,306.08	23,707.67		8,970.00
Emmet	6,000.00	13,673.61	8,465.56		
Fayette	18,000.00	12,190.48	17,093.17		
Floyd	14,000.00	18,737.69	12,664.11	35,000.00	20,828.75
Franklin	14,500.00	21,576.00	11,449.15		
Fremont	25,500.00	16,205.00	8,862.47		
Greene	14,000.00	22,837.18	14,005.97	20,000.00	30,100.00
Grundy	15,000.00	19,480.00	13,324.36		
Guthrie	22,000.00	16,209.00	10,210.47		1,615.83
Hamilton		15,060.00	16,767.78		
Hancock		6,663.80			
Hardin	24,000.00	20,065.00	15,963.33		
Harrison	17,000.00	7,020.00	15,122.76		
Henry	12,000.00	1,275.00	11,010.32		
Howard	10,500.00	3,367.20	6,291.10		
Humboldt		5,141.25			
Ida	60,885.41	10,839.55			
Iowa	5,000.00	10,250.00	14,868.33	305.36	
Jackson	8,000.00	6,050.00			
Jasper	18,000.00	26,133.59	21,750.67		
Jefferson	10,000.00	6,520.00	11,102.67		8,977.50
Johnson	9,000.00	9,206.56	21,351.54		18,945.44
Jones		3,180.00	9,371.86		
Keokuk			10,545.51		
Kossuth	22,000.00	22,085.65	24,924.86	12,750.00	

TABLE NO. 2—PART II—Continued

Counties	County bonds redeemed	Interest on county bonds	Sinking fund	Primary road bonds redeemed	Interest on primary road bonds
Lee	18,000.00	10,651.91			
Linn	25,000.00	47,067.50		10,000.00	50,596.25
Louisa	5,000.00	3,183.75	2,638.30		
Lucas	10,000.00	16,546.25	7,786.57		
Lyons	12,000.00	7,620.00	12,498.14		
Madison	4,000.00	8,891.75	9,544.55		
Mahaska	16,500.00	13,367.50	16,781.65		10,480.40
Marion	22,000.00	30,407.50	14,825.47		
Marshall	12,000.00	43,460.00	17,078.48	600,000.00	54,829.16
Mills	25,000.00	22,136.00			
Mitchell	10,000.00	12,531.46	7,587.57		
Monona	6,000.00	1,200.00	15,971.42		
Monroe	6,000.00	10,401.25	8,379.00		
Montgomery	15,000.00	22,236.00	11,138.77		
Muscataine	11,000.00	5,292.50	15,429.85		1,296.00
O'Brien	12,775.00	16,811.26	16,586.06	50,000.00	18,092.50
Osceola	54,312.65	6,671.25			
Page	25,000.00	24,635.00	14,078.47	111,000.00	3,731.88
Palo Alto	30,071.85		19,235.40		
Plymouth	147,742.50				
Pocahontas	248,200.00	225,871.86			
Pottawattamie	70,500.00	57,406.15			
Poweshiek	25,000.00	11,210.50			
Ringgold	10,000.00	14,391.00			
Sac	6,000.00	6,692.50	14,342.31		
Scott	31,000.00	34,837.50	45,221.10	187,000.00	137,725.00
Shelby	10,000.00	5,860.00	13,244.62		
Sioux	25,000.00	17,506.40	10,959.67	1,000.00	327.00
Story	15,000.00	10,722.50	24,086.48		7,642.25
Tama	7,000.00	3,673.02			
Taylor	13,000.00	6,900.00	10,363.78		
Van Buren	14,000.00	9,403.75	6,984.39		
Wapello	35,000.00	34,108.75	17,133.62	88,000.00	7,500.00
Warren	13,500.00	2,557.51	13,398.61		
Washington	8,000.00	5,357.50	15,748.64		
Wayne	10,000.00	930.00	4,900.00		
Webster	17,352.50				
Winnebago	4,000.00	13,906.58			
Winneshek	97,000.00	5,813.30			
Woodbury	93,000.00	37,609.00		75,000.00	98,131.25
Worth	2,000.00	1,723.75	8,296.05		
Wright	24,000.00	24,617.50	17,655.92		
Totals	\$2,430,829.91	\$1,675,455.17	\$1,006,058.03	\$1,443,855.26	\$ 631,624.50

Part III—County Treasurer's Statement of Receipts and Disbursements for the Year 1927 (Disbursements)

Counties	Primary road certificates redeemed	Interest on primary road certificates	Secondary road certificates redeemed	Interest on secondary road certificates	City specials (paving, sewer, etc.) certificates and bonds
Adair					
Adams	\$ 25,000.00	\$ 692.71			\$ 23,440.00
Allamakee	60,000.00	1,123.12			24,478.07
Appanoose					10,080.15
Audubon	65,000.00	2,524.37			2,819.27
Benton	5,500.00	940.29			8,052.92
Black Hawk	11,000.00	5,208.56			152,753.65
Boone	7,336.25		\$ 3,473.24		112,848.78
Bremer					21,865.63
Buchanan		2,108.53			4,590.40
Buena Vista					84,188.80
Butler	61,587.75				28,477.19
Calhoun					67,949.76
Carroll	30,000.00	554.16			36,716.90
Cass	38,000.00	765.00			10,702.62
Cedar					18,775.47
Cerro Gordo	4,000.00	171.67	1,400.00	\$ 98.79	21,144.70
Cherokee	30,000.00				29,577.00
Chickasaw	34,000.00	382.50			17,848.24
Clarke			8,500.00		20,941.20
Clay				785.44	14,960.55
Clinton	69,613.29				33,304.06
Clinton	15,000.00	4,536.57			96,858.45
Crawford	25,562.50				27,098.85
Dallas	80,000.00	1,487.47	2,975.53		9,161.08
Davis	37,000.00	1,362.09			
Decatur					9,142.70
Delaware					530.03
Des Moines					81,582.21
Dickinson					106,643.65
Dubuque					78,767.88
Emmet			1,200.00	236.93	59,310.73
Fayette					17,647.87
Floyd	11,500.00	1,537.98			408.23
Franklin					57,944.44
Fremont					37,508.66
Greene	6,516.00				23,846.18
Grundy	60,000.00	1,770.83			15,236.87
Guthrie	76,000.00				17,225.94
Hamilton	37,000.00	690.62			139,059.77
Hancock					81,073.73
Hardin					21,705.22
Harrison	422.01				21,466.90
Henry	60,000.00	2,418.75			16,589.26
Howard					
Humboldt					
Ia					68,437.39
Iowa	25,000.00	354.00			58,969.45
Jackson	40,708.33				7,351.31
Jasper					75,921.31
Jefferson	1,735.34	44.99			5,405.25
Johnson		510.00			94,682.74
Jones					13,596.86
Keokuk	35,000.00	826.25			31,070.77
Kossuth	4,250.00	1,109.46	53.85	29.45	30,719.90
Lee	53,185.00				63,121.79
Linn	17,000.00	953.42	1,000.00	504.00	315,998.26

TABLE NO. 2—PART III—Continued

Counties	Primary road certificates redeemed	Interest on primary road certificates	Secondary road certificates redeemed	Interest on secondary road certificates	City specials (paving, sewer, etc.) certificates and bonds
Louisa					19,000.00
Lucas	25,000.00	375.00			28,497.47
Lyons					24,472.62
Madison					5,080.19
Mahaska					44,325.00
Marion	25,000.00	656.25			16,800.85
Marshall	5,925.24	3,608.07		1,813.53	104,492.87
Mills					1,000.27
Mitchell	39,000.00	881.25			80,414.75
Monona					29,135.45
Mouree			5,817.00		16,600.42
Montgomery					61,324.85
Muscatine		67,192.76			9,304.77
O'Brien	14,500.00	3,505.49			71,421.08
Oceola					44,455.94
Paga					53,927.11
Palo Alto					58,552.69
Plymouth	103,000.00	3,885.00			84,636.93
Pocahontas					45,512.57
Polk					1,287,066.46
Pottawattamie	130,000.00	4,682.50			180,652.74
Poweshiek					13,509.88
Ringgold					
Sac					99,678.65
Scott	9,500.00	3,672.50			19,544.05
Shelby					40,515.90
Sioux					81,791.23
Story	45,000.00	937.50			115,436.36
Tama					29,358.87
Taylor	18.30	185.70		8,712.87	46,742.17
Union					30,552.20
Van Buren	50,000.00	1,196.75			337.12
Wapello	497.30	5.42			158,069.82
Warren					17,528.91
Washington	79,767.71				11,962.96
Wayne					6,522.00
Webster					58,349.81
Winnebago					3,368.06
Winneshiek	39,286.33				478,326.41
Woodbury	24,300.00	7,828.50			
Worth	37,000.00	708.33			29,623.30
Wright					
Totals	\$1,617,569.05	\$130,923.45	\$28,135.18	\$ 3,528.14	\$ 5,797,750.00

TABLE NO. 2

Part IV—County Treasurer's Statement of Receipts and Disbursements for the Year 1927 (Disbursements)

Counties	Orders on county treasurer by mayors of cities and towns	Orders on county treasurer by presidents of school districts	Township clerk's receipts	Sight drafts for automobile licenses
Adair	\$ 39,194.06	\$ 305,745.09	\$ 62,636.84	\$ 57,736.27
Adams	17,717.62	195,749.62	47,506.14	44,678.99
Adams	60,354.00	231,254.56	90,166.96	81,082.47
Appanoose	85,526.25	339,650.36	53,900.75	80,940.65
Aradon	50,552.69	228,000.51	59,889.46	59,345.50
Benton	84,636.93	454,136.33	99,918.22	104,473.88
Black Hawk	637,154.07	1,163,236.48	77,476.94	287,948.89
Boone	138,266.48	522,953.10	101,175.32	123,441.48
Bremet	81,812.77	249,092.54	57,713.05	87,746.03
Buchanan	45,791.43	345,807.76	69,935.88	78,998.43
Buena Vista	94,233.42	629,243.06	94,760.98	106,337.25
Butler	31,866.14	317,239.13	67,236.76	80,456.81
Calhoun	106,869.68	345,769.27	99,354.66	88,411.73
Cass	100,651.88	318,803.59	76,836.33	106,011.60
Cedar	124,729.12	335,116.59	69,668.91	91,769.96
Cerro Gordo	63,407.13	375,952.67	80,076.21	
Cherokee	240,634.04	491,482.09	33,417.04	109,275.41
Chickasaw	80,506.46	394,595.19	69,351.02	95,245.73
Clarke	46,041.79	205,834.91	69,680.52	64,680.52
Clay	19,894.43	170,948.62	46,240.31	37,482.36
Clayton	57,196.61	385,601.94	87,927.17	85,122.79
Clinton	75,368.62	416,091.18	96,439.47	112,250.77
Crawford	265,361.89	876,967.22	96,171.99	230,569.28
Dallas	106,438.97	399,449.83	76,140.87	96,332.11
Davis	145,708.28	529,930.06	121,896.58	125,451.08
Deaatur	25,132.80	176,904.21	49,539.78	45,255.91
Delaware	32,463.66	269,034.20	50,981.14	48,516.40
Des Moines	46,716.51	319,734.66	69,139.58	78,665.65
Dickinson	248,142.71	669,027.89	48,756.83	164,959.75
Dubuque	107,735.57	284,338.83	51,865.29	60,468.67
Emmet	687,266.30	846,070.53	71,462.98	232,165.09
Fayette	38,666.56	317,409.47	57,900.67	63,900.67
Floyd	118,903.26	546,758.90	125,851.22	135,851.22
Franklin	113,702.45	329,463.72	71,601.88	87,910.14
Fremont	38,308.40	308,258.38	101,094.28	77,811.10
Greene	59,961.08	349,889.75	66,513.48	64,771.70
Grundy	66,527.87	388,442.48	59,983.56	79,815.06
Guthrie	55,292.25	322,559.29	57,417.98	57,520.81
Hamilton	59,271.07	322,497.24	73,675.39	76,896.55
Hancock	70,427.72	445,575.06	73,879.94	95,463.56
Hardin	49,699.97	352,462.29	63,917.82	
Harrison	104,464.61	418,446.59	76,708.49	112,947.49
Henry	138,073.97	458,819.69	85,073.53	94,120.75
Howard	76,040.88	288,308.83	50,335.30	74,201.02
Humboldt	47,442.25	211,255.99	50,738.18	56,078.06
Ia	57,480.56	306,133.83	67,655.96	
Iowa	46,545.91	270,916.11	70,440.88	36,743.13
Jackson	54,145.08	285,329.84	69,917.09	80,637.36
Jasper	57,475.81	293,386.41	64,747.97	
Jefferson	179,266.26	619,949.47	85,419.18	125,872.33
Johnson	52,569.49	220,384.23	65,543.54	67,780.45
Jones	211,612.55	425,157.25	89,386.11	145,574.30
Keokuk	70,434.85	346,649.88	69,317.49	76,474.28
Kossuth	70,696.39	348,309.79	80,073.52	77,555.87
	436,166.02	144,289.81	110,665.66	

TABLE NO. 2—PART IV—Continued

Counties	Orders on county treasurer by mayors of cities and towns	Orders on county treasurer by presidents of school districts	Township clerks' receipts	Sight drafts for automobile licenses
Lee.....	326,158.44	643,847.69	70,677.68	141,609.03
Linn.....	761,147.64	1,634,910.68	109,582.46	350,431.25
Louisa.....	34,571.39	391,954.32	53,931.51	45,692.98
Lucas.....	38,593.35	321,765.89	46,732.01	59,864.93
Lyon.....	73,902.70	296,911.24	54,594.31	70,617.15
Madison.....	127,607.98	325,888.83	70,868.42	65,700.87
Mahaska.....	144,188.16	428,908.08	75,587.67	113,372.68
Marion.....	126,946.74	406,254.46	84,471.82	96,554.26
Marshall.....	171,797.29	653,625.03	75,135.89	149,829.28
Mills.....	46,311.81	248,736.38	53,485.90	—
Mitchell.....	51,636.17	252,503.72	55,748.00	70,639.26
Monona.....	64,562.07	405,234.55	75,599.86	73,609.82
Monroe.....	52,110.39	240,118.16	45,804.57	—
Montgomery.....	90,847.74	333,744.56	44,637.59	55,196.29
Muscatine.....	213,591.60	419,979.25	41,415.40	327,381.72
O'Brien.....	87,556.43	419,056.58	71,388.04	56,498.75
Oceola.....	39,502.95	214,947.20	50,957.64	—
Page.....	126,422.62	424,461.45	62,919.66	105,856.88
Palo Alto.....	45,899.96	339,384.39	72,698.52	50,116.85
Plymouth.....	78,951.39	421,044.92	100,961.60	124,381.68
Poehontas.....	50,744.61	348,534.09	80,447.24	80,582.95
Polk.....	2,842,483.95	3,677,743.58	113,547.49	—
Pottawattamie.....	578,091.04	1,246,830.23	123,456.65	275,061.29
Poweshiek.....	104,942.39	422,073.89	90,715.34	—
Ringgold.....	34,911.31	246,481.13	48,530.16	46,082.24
Rac.....	86,737.01	379,284.61	90,867.15	97,429.31
Scott.....	85,165.52	1,391,285.35	58,905.45	—
Shelby.....	63,715.59	306,056.97	82,160.19	75,949.32
Sioux.....	97,711.83	446,635.26	120,276.69	—
Story.....	189,266.90	729,142.28	85,232.65	142,068.44
Tama.....	109,825.72	466,310.22	99,669.19	113,463.69
Taylor.....	56,854.39	274,709.50	65,006.38	60,439.63
Union.....	71,672.45	312,544.75	43,626.38	70,321.94
Van Buren.....	21,040.39	211,250.92	46,614.80	50,373.58
Wapello.....	374,732.84	632,829.71	143,335.45	—
Warren.....	50,528.36	409,325.59	68,543.69	76,173.63
Washington.....	95,446.66	368,063.27	84,273.88	88,528.60
Wayne.....	25,775.41	122,049.02	13,761.55	29,566.29
Webster.....	377,764.14	777,664.81	117,108.28	191,729.69
Winnebago.....	45,702.90	244,165.76	58,970.59	62,961.50
Winnebuck.....	91,676.15	272,953.25	78,315.57	—
Woodbury.....	1,233,241.54	5,606,792.25	106,469.99	428,072.47
Worth.....	22,465.70	225,294.04	52,452.51	53,747.61
Wright.....	87,881.39	322,440.66	96,306.06	98,212.00
Totals.....	\$ 15,519,891.15	\$ 45,927,177.50	\$ 7,152,044.51	\$ 9,023,786.85

Part V—County Treasurer's Statement of Receipts and Disbursements for the Year 1927 (Disbursements)

Counties	Miscellaneous payments	Transfer to funds under Code Sec. 388, (loans)	Transfer to funds under Code Sec. 387, and general business	Balance on hand Jan. 1, 1928	Total disbursements
Adair.....	\$ 3,725.36	—	\$ 106,451.34	\$ 230,494.86	\$ 1,092,070.23
Adams.....	1,082.50	\$ 10,000.00	14,879.90	131,635.73	794,743.88
Allamakee.....	—	4,084.19	42,650.55	215,284.27	1,175,572.87
Appanoose.....	14,115.56	25,000.00	74,237.40	354,108.09	1,689,376.58
Audubon.....	3,096.47	10,000.00	24,269.44	201,484.41	1,040,437.61
Benton.....	149.80	—	55,583.50	404,614.11	2,751,487.37
Black Hawk.....	46,474.23	—	217,730.99	580,063.11	4,586,089.54
Boone.....	3,952.98	37,000.00	389,908.30	2,169,440.38	2,169,440.38
Bremner.....	3,550.96	—	33,826.69	175,711.54	1,252,910.29
Brehanan.....	—	1,400.00	41,475.87	191,960.50	1,168,491.83
Buena Vista.....	43,073.11	—	127,098.58	202,027.32	1,669,983.02
Butler.....	1,165.66	—	60,098.46	174,844.83	1,306,348.83
Calhoun.....	—	—	105,049.66	1,633,016.63	1,633,016.63
Carroll.....	—	—	54,837.73	123,907.12	1,237,370.38
Cass.....	5,550.05	12,000.00	76,594.32	283,474.90	1,438,775.14
Cedar.....	3,944.31	2,000.00	45,715.73	331,305.17	1,855,066.55
Cerro Gordo.....	6,644.23	—	34,448.32	594,867.77	2,310,572.25
Cherokee.....	48.20	—	15,774.36	241,073.36	1,440,342.06
Chickasaw.....	486.68	—	28,171.54	168,115.54	1,048,297.20
Clarke.....	369.85	—	18,854.63	86,472.13	624,849.70
Clay.....	1,177.18	—	49,484.04	216,989.16	1,438,433.67
Clayton.....	112,175.00	—	—	211,491.34	1,539,179.33
Clinton.....	4,774.35	—	18,010.60	436,010.60	3,658,317.30
Crawford.....	63,621.21	—	32,785.08	290,462.43	1,673,946.60
Dallas.....	1,000.87	6,000.00	96,913.15	143,956.16	1,985,287.47
Davis.....	218.96	—	40,331.59	105,566.07	820,044.20
Deaatur.....	—	4,500.00	34,150.33	142,999.27	934,066.05
Delaware.....	109.74	—	28,948.10	225,369.24	1,186,121.67
Des Moines.....	11,725.00	—	79,445.00	320,147.58	2,929,738.73
Dickinson.....	14,515.13	—	24,824.40	280,394.01	1,246,092.93
Dubuque.....	11,550.99	—	138,945.54	738,666.32	4,457,251.88
Emmett.....	—	—	72,115.75	201,752.82	1,237,760.25
Fayette.....	—	12,000.00	103,913.15	389,556.01	1,932,593.58
Floyd.....	2,959.50	—	55,250.84	214,775.18	1,653,353.15
Franklin.....	2,904.69	—	91,316.00	340,612.67	1,619,763.00
Fremont.....	3,321.40	4,000.00	29,092.68	161,297.71	1,363,544.88
Greene.....	3,243.39	—	29,512.61	298,351.40	1,583,043.31
Grundy.....	1.30	15,000.00	64,456.66	212,324.66	1,232,483.29
Guthrie.....	11,635.93	—	51,393.43	175,055.72	1,307,094.16
Hamilton.....	—	—	82,612.55	380,511.23	1,635,099.10
Hancock.....	85,484.47	—	27,822.61	276,267.91	1,580,740.28
Hardin.....	—	—	82,483.98	295,445.74	1,089,807.83
Harrison.....	—	6,000.00	66,334.06	301,442.50	1,813,163.75
Henry.....	13,602.83	8,000.00	39,518.74	177,200.25	1,137,738.64
Howard.....	4,965.50	9,000.00	30,299.86	78,712.16	1,397,894.64
Humboldt.....	43.56	—	75,686.35	362,004.28	1,315,240.16
Iowa.....	10,715.32	10,000.00	18,921.11	145,788.05	1,062,739.40
Jackson.....	344.71	—	84,850.99	325,463.41	1,401,869.48
Jasper.....	21,569.32	—	37,158.70	287,396.97	1,258,870.98
Jefferson.....	36,214.34	—	118,590.14	431,689.97	2,546,953.06
Johnson.....	327.68	—	52,216.32	255,240.63	1,674,480.45
Jones.....	5,338.73	25,000.00	85,446.50	414,460.62	2,898,701.29
Keokuk.....	6,789.95	—	23,405.40	162,996.61	1,178,394.38
Kossuth.....	—	20,000.00	40,508.99	123,107.45	1,254,709.81
Lee.....	15,113.50	—	84,425.67	621,392.65	2,592,392.84
Linn.....	80,149.90	—	81,682.33	206,392.49	2,507,809.11
Linn.....	44,728.73	—	666,477.98	739,827.73	6,628,859.72

TABLE NO. 2—PART V—Continued

Counties	Miscellaneous payments	Transfer to funds under Code Sec. 389, (towns)	Transfer to funds under Code Sec. 387, and general business	Balance on hand Jan. 1, 1928	Total disbursements
Louisa	251.69	4,500.00	27,608.25	221,588.88	1,121,772.86
Lucas	125.41	4,000.00	29,571.64	167,113.61	885,595.15
Lyon	2,335.50	—	29,574.10	148,500.44	1,080,596.09
Madison	169.80	—	44,060.44	125,464.77	1,110,860.32
Mahaska	—	—	33,474.91	302,013.41	2,364,875.87
Marion	—	12,497.94	23,588.36	251,527.65	1,836,674.33
Marshall	6,186.17	—	117,594.15	390,001.40	2,851,276.67
Mills	4,305.44	—	31,969.82	107,321.29	949,856.26
Mitchell	83	12,000.00	32,560.29	134,448.38	1,069,778.79
Monona	151.91	—	40,287.02	549,591.21	1,841,663.12
Monroe	—	—	80,598.98	154,543.26	923,506.43
Montgomery	26.63	—	31,606.34	201,042.00	1,262,000.28
Muscatine	19,729.23	—	130,278.85	359,216.92	2,003,446.19
O'Brien	443.19	—	53,741.20	311,289.58	1,696,321.13
Oceola	24,787.61	—	51,542.06	151,648.22	917,683.38
Page	1,117.76	38,000.00	55,675.63	330,809.07	1,853,749.03
Palo Alto	6,887.73	—	16,646.99	292,288.21	1,401,105.49
Plymouth	—	40,000.00	86,045.58	383,951.00	1,908,366.65
Pocahontas	29,511.18	—	48,275.67	584,290.35	1,841,511.45
Polk	119,471.10	10,000.00	595,390.53	1,780,981.73	14,206,642.55
Pottawattamie	1,482.68	—	96,768.17	827,875.69	4,807,136.56
Poweshiek	105,001.01	—	33,276.94	387,457.04	1,721,662.32
Ringgold	9,806.34	—	22,416.16	158,380.35	901,819.94
Sac	207.34	—	32,765.40	384,362.90	1,487,199.24
Scott	8,736.03	—	271,912.87	969,407.03	3,469,543.71
Shelby	—	12,000.00	58,039.10	176,269.68	1,413,025.40
Sioux	5,091.19	15,000.00	17,260.17	308,630.73	1,673,086.77
Story	4,834.83	—	41,219.07	306,785.85	2,520,868.84
Tama	22,504.47	—	103,329.30	392,562.99	2,421,858.87
Taylor	8,988.36	—	51,442.95	142,081.36	1,038,329.87
Union	2,331.50	—	32,961.60	257,181.88	1,066,847.29
Van Buren	—	10,500.00	19,898.02	126,410.15	846,881.11
Wapello	23,945.51	—	20,664.94	240,289.45	2,639,838.43
Warren	2,796.25	15,000.00	21,797.79	126,036.51	1,367,491.95
Washington	26,877.58	—	29,557.36	404,176.45	1,694,667.43
Wayne	543.15	10,000.00	12,310.04	146,633.17	970,651.69
Webster	60,018.96	—	139,483.96	486,237.12	3,071,354.33
Winnebago	6,219.87	—	57,188.37	178,757.54	1,068,898.94
Winnebuck	10,398.74	—	67,919.52	288,961.51	1,435,951.78
Woodbury	342,587.69	—	902,231.19	7,145,486.37	1,465,486.37
Worth	7,187.96	—	29,709.00	170,030.63	908,122.50
Wright	2,099.36	—	61,567.37	367,743.74	1,768,142.37
Totals	\$1,471,759.83	\$494,642.70	\$7,030,170.26	\$29,125,756.14	\$188,430,229.13

TABLE NO. 3

Part 1—Board of Supervisors: Per Diem, Mileage and Expenses of Office and Total Cost for the Year 1927

Counties	Number of members	Regular meetings per diem	Committee work, per diem	Drainage work, per diem	Total per diem	Regular meeting mileage
Adair	3	345.00	1,679.00	—	2,015.00	78.30
Adams	3	785.00	665.00	25.00	1,475.00	102.40
Allamakee	3	645.00	2,310.50	175.50	4,135.00	172.00
Appanoose	3	796.00	3,429.00	40.00	4,255.00	99.50
Audubon	3	285.00	2,190.00	—	2,475.00	108.40
Benton	3	1,830.00	2,360.00	—	4,090.00	809.70
Black Hawk	3	1,780.00	5,230.00	30.00	7,050.00	543.76
Boone	3	469.00	4,067.50	192.50	4,690.00	182.40
Bremner	3	457.50	2,639.00	—	3,117.50	158.50
Buchanan	3	549.00	2,800.00	—	3,430.00	91.40
Buena Vista	3	912.50	1,197.50	—	2,110.00	1,483.50
Butler	3	550.00	3,410.00	—	3,960.00	339.40
Calhoun	3	549.00	3,372.50	96.00	3,907.50	215.00
Carroll	3	855.00	2,066.50	121.25	3,022.75	383.30
Cass	3	742.50	2,474.50	386.00	3,482.00	298.40
Cedar	3	955.00	1,677.00	—	2,672.00	601.45
Cerro Gordo	3	530.00	3,555.00	96.00	4,180.00	157.20
Cherokee	3	529.00	2,329.00	—	2,479.00	436.60
Chickasaw	3	745.00	4,155.00	—	4,900.00	232.30
Clarke	3	519.00	605.00	—	1,115.00	187.70
Clay	3	970.00	1,558.00	—	2,528.00	604.00
Clayton	3	747.50	2,195.00	—	2,942.50	224.80
Clinton	3	785.00	3,612.50	15.00	4,422.50	739.30
Crawford	3	980.00	5,132.50	—	6,112.50	853.10
Dallas	3	540.00	2,478.00	172.00	3,190.00	288.60
Davis	3	455.00	2,170.00	60.00	2,685.00	65.90
Deaatur	3	610.00	280.00	—	1,190.00	96.80
Delaware	3	316.00	2,350.00	—	2,666.00	756.60
Des Moines	3	815.00	2,505.00	185.00	3,505.00	338.40
Dickinson	3	425.00	2,336.02	127.80	2,888.82	102.91
Dubuque	3	700.00	3,485.00	90.00	4,255.00	190.40
Emmet	3	895.00	1,597.50	345.00	2,772.50	337.20
Fayette	3	1,000.00	2,067.50	—	3,067.50	304.10
Floyd	3	475.00	1,675.00	28.75	2,078.75	183.00
Franklin	3	831.00	2,245.00	339.00	3,415.00	280.50
Fremont	3	622.50	1,725.00	635.00	3,000.00	298.00
Greene	3	757.50	1,685.00	182.60	2,625.10	212.80
Grundy	3	866.00	1,785.00	—	2,765.00	455.20
Guthrie	3	539.00	1,575.00	50.00	2,155.00	245.50
Hamilton	3	640.00	2,677.50	227.50	3,545.00	181.60
Hancock	3	377.50	2,047.50	622.50	3,047.50	295.60
Hardin	3	405.00	1,877.50	367.50	2,650.00	257.40
Harrison	3	600.00	2,096.00	440.00	3,116.00	239.60
Henry	3	502.50	2,027.00	—	2,529.50	86.50
Howard	3	907.50	1,530.00	127.80	2,137.50	146.00
Humboldt	3	1,465.00	1,100.00	—	2,665.00	605.50
Iowa	3	705.00	1,505.00	—	2,210.00	449.50
Jackson	3	640.00	1,825.00	—	2,465.00	296.60
Jasper	3	857.50	3,400.00	237.50	4,475.00	354.50
Jefferson	3	605.00	2,985.00	—	3,590.00	280.30
Johnson	3	445.00	1,130.00	155.00	1,730.00	96.60
Jones	3	1,105.00	4,725.00	—	5,830.00	965.14
Keokuk	3	1,015.00	2,335.00	384.00	3,732.40	355.40
Kossuth	3	550.00	1,305.00	—	1,755.00	137.00
Kossuth	3	960.00	4,385.50	761.50	6,107.00	475.80

TABLE NO. 3—PART I—Continued

Counties	Number of members	Regular meetings per diem	Committee work, per diem	Drainage work, per diem	Total per diem	Regular meeting mileage
Lee	3	670.00	3,625.00	195.00	4,490.00	402.60
Linn	3	1,160.00	3,270.00	---	4,430.00	732.80
Louisia	3	680.00	1,678.10	339.80	2,857.90	199.40
Lucas	3	375.00	1,375.00	---	1,750.00	---
Lyon	3	595.00	1,442.50	---	1,937.50	266.40
Madison	3	570.00	2,912.50	10.00	3,492.50	128.00
Mahaska	3	490.00	3,025.00	90.00	3,605.00	114.20
Marion	3	685.00	2,075.00	---	2,760.00	162.50
Marshall	3	675.00	1,250.00	---	1,925.00	243.30
Miller	3	855.00	1,077.00	---	1,932.00	234.60
Mitchell	3	470.00	3,650.00	40.00	4,160.00	145.50
Monona	3	740.00	1,430.00	140.00	2,310.00	311.80
Monroe	3	775.00	2,245.00	---	3,020.00	226.40
Montgomery	3	475.00	1,385.00	77.00	1,937.00	98.70
Muscatine	3	802.20	1,536.00	320.00	2,658.20	436.30
O'Brien	3	1,185.00	1,900.00	---	3,125.00	328.00
Oceola	3	590.00	522.50	127.30	1,219.80	258.50
Page	3	660.00	1,167.50	90.00	1,917.50	323.20
Palo Alto	3	760.00	3,802.50	119.50	4,742.00	---
Plymouth	3	1,190.00	2,640.00	---	3,830.00	462.00
Pocahontas	3	1,325.00	4,440.00	---	5,765.00	917.00
Polk	3	1,340.00	6,100.00	---	7,500.00	510.10
Pottawattamie	3	992.50	3,867.50	432.50	5,292.50	---
Poweshiek	3	625.00	3,454.10	---	4,079.10	278.30
Ringgold	3	435.00	2,172.75	62.50	2,669.25	91.00
Sac	3	575.00	1,805.00	50.00	2,430.00	450.20
Scott	3	1,290.00	5,944.30	---	7,234.30	473.00
Shelby	3	690.00	2,852.50	47.25	3,519.75	366.60
Sioux	3	865.00	4,516.40	---	5,321.40	490.20
Story	3	735.00	2,175.25	206.70	3,116.95	327.40
Tama	3	1,290.00	4,825.00	---	6,115.00	371.10
Taylor	3	245.00	2,630.00	96.00	2,971.00	303.70
Union	3	780.00	1,685.00	---	2,465.00	303.70
Van Buren	3	495.00	1,945.00	---	2,440.00	214.60
Wapello	3	728.00	1,220.00	42.00	1,990.00	85.30
Warren	3	165.00	2,645.00	15.00	2,825.00	74.80
Washington	3	522.50	2,285.00	---	2,807.50	134.50
Wayne	3	135.00	1,012.50	---	1,147.50	122.30
Webster	3	1,717.50	2,972.50	688.50	4,998.50	321.20
Winnebago	3	460.00	1,022.50	125.00	1,607.50	148.70
Winnebuck	3	1,325.00	2,955.00	---	4,280.00	341.10
Woodbury	3	1,325.00	5,710.00	---	7,035.00	1,830.80
Worth	3	430.00	2,375.00	115.00	2,920.00	157.40
Wright	3	1,180.00	2,160.00	670.00	4,010.00	452.20
Totals		\$ 74,960.20	\$251,197.22	\$ 10,644.80	\$336,745.22	\$ 50,676.56

TABLE NO. 3

Part II—Board of Supervisors: Per Diem, Mileage and Expenses of Office and Total Cost for the Year 1927

Counties	Committee work, mileage	Drainage work, mileage	Total mileage	Total per diem and mileage	Miscellaneous expenses	Grand total cost of office
Adair	\$ 942.50	---	\$ 1,021.20	\$ 2,036.20	\$.40	\$ 2,036.60
Adams	218.50	6.90	225.40	1,800.30	---	1,800.30
Allamakee	2,318.80	119.70	2,438.50	6,845.50	---	6,845.50
Appanoose	1,468.00	20.40	1,488.40	5,843.30	---	5,843.30
Audubon	1,790.50	---	1,790.50	4,273.30	---	4,273.30
Benton	1,977.90	---	1,977.90	7,861.60	---	7,861.60
Black Hawk	3,859.40	98.40	3,957.80	11,123.50	16.75	11,140.25
Boone	3,824.70	65.50	3,890.20	8,838.30	---	8,838.30
Bremer	1,500.00	---	1,500.00	4,730.00	---	4,730.00
Buchanan	2,121.25	---	2,121.25	5,652.65	1.60	5,654.25
Buena Vista	---	---	---	1,485.50	2.30	1,487.80
Butler	2,276.30	---	2,276.30	6,572.70	---	6,572.70
Calhoun	2,231.75	73.00	2,304.75	6,015.25	---	6,015.25
Carroll	2,022.00	122.40	2,144.40	5,619.05	27.80	5,646.85
Cass	1,241.50	150.70	1,392.20	5,273.00	---	5,273.00
Cedar	1,392.50	---	1,392.50	4,460.65	98.65	4,559.30
Cerro Gordo	2,030.30	20.50	2,050.80	6,401.10	---	6,401.10
Cherokee	1,801.40	---	1,801.40	5,791.00	56.50	5,847.50
Chickasaw	2,127.24	---	2,127.24	7,289.54	60.78	7,350.32
Clarke	400.40	---	400.40	1,696.10	---	1,696.10
Clay	1,272.60	---	1,272.60	4,462.50	---	4,462.50
Clayton	1,919.05	---	1,919.05	5,086.55	---	5,086.55
Clinton	4,583.80	21.50	4,605.30	9,728.10	36.30	9,764.40
Crawford	4,255.00	---	4,255.00	10,721.30	---	10,721.30
Dallas	1,096.50	92.60	1,189.10	5,667.70	131.30	5,799.00
Davis	987.80	15.30	1,003.10	4,723.90	7.90	4,731.80
Deaustur	100.00	---	100.00	1,480.40	---	1,480.40
Delaware	3,243.70	---	3,243.70	6,090.70	4.00	6,094.70
Des Moines	1,268.55	118.70	1,387.25	5,660.65	3.25	5,663.90
Dickinson	1,190.11	21.50	1,211.61	4,220.00	10.50	4,230.50
Dubuque	3,179.30	83.00	3,262.30	7,788.90	---	7,788.90
Dunn	477.60	325.60	803.20	3,069.00	234.40	3,303.40
Emanuel	1,121.40	---	1,121.40	4,798.90	161.83	4,960.73
Fayette	650.70	18.15	668.85	5,929.60	8.13	5,937.73
Floyd	1,882.60	251.30	2,133.90	5,970.40	29.40	5,999.80
Franklin	1,413.60	550.90	1,964.50	5,262.40	---	5,262.40
Fremont	1,114.70	142.60	1,257.30	4,096.10	30	4,096.90
Grundy	780.50	---	780.50	4,000.70	2.65	4,003.35
Guthrie	1,069.60	42.90	1,112.50	5,325.00	---	5,325.00
Hamilton	1,554.35	222.50	1,776.85	5,471.65	42.70	5,514.35
Hancock	1,829.90	567.20	2,397.10	5,730.20	50.29	5,780.49
Hardin	1,604.30	307.30	1,911.60	4,949.00	40.85	4,989.85
Harrison	2,296.95	406.00	2,702.95	6,028.45	104.04	6,132.49
Henry	555.47	---	555.47	5,171.47	---	5,171.47
Howard	731.70	---	731.70	5,035.80	---	5,035.80
Humboldt	758.70	---	758.70	3,917.20	---	3,917.20
Ida	831.40	---	831.40	3,491.30	5.95	3,497.25
Iowa	1,280.70	---	1,280.70	4,042.30	---	4,042.30
Jackson	2,090.00	197.40	2,287.40	5,948.85	18.25	5,967.10
Jasper	2,061.50	---	2,061.50	5,821.80	17.15	5,838.95
Jefferson	386.70	47.00	433.70	2,149.30	---	2,149.30
Johnson	4,452.30	---	4,452.30	10,851.44	13.90	10,865.34
Jones	1,643.63	---	1,643.63	5,711.43	27.75	5,739.18
Keokuk	415.21	---	415.21	532.91	---	532.91
Kossuth	5,214.30	1,067.50	6,281.80	12,884.69	137.20	13,021.89

TABLE NO. 3—PART II—Continued

Counties	Committee work, mileage	Drainage work, mileage	Total mileage	Total per diem and mileage	Miscellaneous expense	Grand total cost of office
Lee	1,378.10	123.20	1,501.30	6,393.90	6,393.90	
Linn	5,442.40		4,155.20	5,585.20	18.65	5,603.85
Louisia	1,146.35	564.10	1,849.85	4,087.75	36.40	4,124.15
Lucas	1,184.50		1,184.50	2,384.50		2,384.50
Lyon	735.50		1,001.90	2,969.40	48.52	3,017.92
Madison	2,180.80	3.40	2,318.10	5,808.60		5,808.60
Mahaska	971.70	19.40	1,105.30	4,710.30		4,710.30
Marion	1,550.90		1,550.90	4,376.40		4,376.40
Marshall	542.10		785.40	2,710.40		2,710.40
Mills	429.97		694.57	2,596.57		2,596.57
Mitchell	1,956.40	39.40	2,131.30	6,261.30	8.25	6,269.55
Monona	1,371.90	100.30	1,784.00	4,094.00	64.80	4,158.80
Monroe	385.85		809.25	3,829.25		3,829.25
Montgomery	544.80	39.10	682.60	2,519.60	7.55	2,527.15
Muscataine	1,275.54	256.70	1,983.54	4,493.24	39.11	4,532.35
O'Brien	853.68		1,191.68	4,316.68	404.01	4,720.69
Osceola	265.30		523.80	1,743.60		1,743.60
Page	418.00	11.40	762.60	2,630.10		2,630.10
Palo Alto	*2,431.70		2,431.70	7,173.50		7,173.50
Plymouth	3,196.20		3,698.80	8,518.80	60.55	8,579.35
Pocahontas	2,790.40		3,708.00	9,473.00	58.20	9,531.20
Polk	5,012.30		5,322.40	13,022.40	105.00	13,127.40
Pottawattamie	2,977.50	415.35	3,392.85	8,685.55		8,685.55
Poweshiek	2,571.57		2,849.87	6,928.97		6,928.97
Ringold	1,268.40	20.60	1,410.60	4,077.85		4,077.85
Sac	1,934.80	87.10	2,472.20	4,902.20	8.15	4,910.35
Scott	4,058.80		4,532.40	11,766.60		11,766.60
Shelby	3,173.90	41.90	3,381.30	7,102.60		7,102.60
Sioux	4,095.80		4,586.00	9,907.40	39.41	9,946.81
Story	1,322.10	124.35	1,873.85	4,993.85	31.55	5,025.40
Tama	2,924.30		3,295.40	9,410.40	21.25	9,431.65
Taylor	1,715.15		1,811.15	4,786.15		4,786.15
Union	675.30		879.00	3,344.00	1.95	3,345.95
Van Buren	741.85		955.45	3,396.45	14.65	3,411.10
Wapello	1,433.60	12.50	1,551.30	5,611.30		5,611.30
Warren	2,095.90	21.80	2,702.50	5,537.00	25.30	5,562.30
Washington	1,835.28		1,880.78	4,397.28		4,397.28
Wayne	678.20		806.50	2,352.00	4.90	2,356.90
Webster	1,428.00	403.50	2,352.70	7,351.20		7,351.20
Winnebago	586.70		792.40	2,399.00		2,399.00
Winneshiek	2,188.85		2,529.95	6,839.95	6.25	6,846.20
Woodbury	5,074.35		6,905.15	15,940.15		15,940.15
Worth	1,036.80	58.40	1,243.60	4,162.60		4,162.60
Wright	1,590.40	489.10	2,531.70	6,541.70	8.55	6,550.25
Totals	\$179,425.99	\$7,865.05	\$217,967.39	\$554,712.62	\$2,556.71	\$557,269.33

*Not allocated.

TABLE NO. 4

Part I—County Auditors: Salaries and Expenses of Office and Net Cost for the Year 1927

Counties	Salary of auditor	Salary of deputies	Extra help	Postage, etc.	Total cost of office	Less fees of office	Net cost of office above fees
Adair	\$ 1,800.00	\$ 900.00	\$ 116.00	\$ 83.19	\$ 2,899.19	\$ 140.75	\$ 2,758.44
Adams	1,800.00		924.20	97.60	2,821.80	92.20	2,729.60
Allamakee	1,900.00	1,200.00	490.55	193.10	3,783.65	173.60	3,610.05
Appanoose	2,100.00	1,050.00	1,089.00	58.09	4,297.09	202.75	4,094.34
Audubon	1,800.00	1,320.00	61.60	64.15	3,245.75	94.65	3,151.10
Bacon	2,000.00	1,400.00	2,642.23	257.97	6,340.20	194.00	6,146.20
Black Hawk	2,173.35	3,199.55	5,180.33	264.94	11,812.56	733.00	11,079.56
Boone	2,100.00	1,500.00	1,007.50	47.11	5,554.61	575.28	5,279.33
Bremer	1,000.00	1,500.00	1,320.00	72.26	4,792.26	108.50	4,683.76
Buchanan	1,900.00	1,066.00	1,395.80	187.10	4,352.90	162.50	4,190.40
Buena Vista	1,899.56	1,390.00	479.83	102.67	3,682.46	175.80	3,506.66
Butler	1,900.00	1,115.00	663.90	139.13	3,818.03	137.26	3,680.77
Calhoun	1,900.00	1,440.00	1,500.00	145.87	4,985.87	102.50	4,883.37
Carroll	2,000.00	1,500.00	1,000.00	141.47	4,641.47	186.50	4,454.97
Cedar	1,900.00	1,220.00	900.00	154.06	4,174.06	172.75	4,001.31
Cedar Rapids	1,800.00	1,290.00	100.00	168.64	3,428.64	97.75	3,330.89
Cerro Gordo	2,400.00	2,490.00	1,810.00	990.00	6,990.00	686.00	6,474.00
Cherokee	1,900.00	1,200.00	1,020.00	43.98	4,163.98	196.65	4,027.33
Chickasaw	1,900.00	1,200.00		89.50	3,189.50	140.00	3,049.50
Clarke	1,800.00	1,300.00	383.25	61.46	3,474.71	132.50	3,342.21
Clay	1,800.00	2,256.25		163.07	4,259.32	161.00	4,098.32
Clayton	2,000.00	900.00	1,072.00	159.60	4,212.60	187.00	4,025.60
Clinton	2,800.00	2,250.00	3,655.00	249.70	9,554.70	192.10	9,362.60
Crawford	2,000.00	1,500.00	965.67	106.68	4,692.35	162.50	4,449.85
Dallas	2,200.00	1,500.00	2,430.00	107.11	6,597.11	209.00	6,388.11
David	1,800.00	1,200.00		107.68	3,107.68	120.75	2,986.93
Dea	1,900.00	1,200.00	287.20	37.93	3,425.13	222.56	3,202.56
Delaware	1,900.00	1,200.00	560.40	69.14	3,729.54	153.40	3,576.14
Des Moines	2,400.00	2,640.00	1,980.00	100.50	7,120.50	350.25	6,770.25
Dickinson	1,800.00	1,110.00	660.00	69.10	3,539.10	298.50	3,240.60
Dubuque	3,300.00	8,482.50		69.78	11,852.27	877.00	11,475.27
Emmet	1,800.00	1,200.00		152.79	3,152.79	111.65	3,041.14
Fayette	2,100.00	2,841.64		305.90	5,247.60	87.25	5,160.35
Floyd	1,900.00	1,200.00		64.77	3,270.37	176.00	3,094.37
Franklin	1,900.00	1,200.00	5,062.00		6,204.00	97.45	6,106.55
Fremont	1,900.00	900.00	816.00	190.75	3,806.75	148.50	3,718.25
Greene	1,900.00	1,500.00	964.90	122.37	4,567.27	152.55	4,414.72
Grundy	1,800.00	1,200.00	147.60	71.74	3,219.34	110.00	3,109.34
Guthrie	1,900.00	1,440.00	21.00	79.80	3,440.60	169.50	3,271.10
Hamilton	2,000.00	1,500.00	1,300.00	78.80	4,879.30	172.40	4,706.90
Hancock	1,800.00	1,300.00	900.00	45.20	3,945.20	120.25	3,824.95
Hardin	2,000.00	2,400.00	667.40	170.95	5,138.35	305.00	4,833.35
Harrison	2,000.00	1,410.00	1,558.88	172.41	4,941.29	390.25	4,551.04
Henry	1,900.00	630.00	1,306.75	215.31	3,961.06	123.25	3,837.81
Howard	1,800.00	1,140.00	8.15	84.04	3,022.19	179.95	2,842.24
Humboldt	1,800.00	1,500.00	900.00	71.40	4,271.40	135.40	4,136.00
Ida	1,800.00	1,100.00	363.50	185.88	3,549.38	90.00	3,459.38
Iowa	1,900.00	1,500.00	369.00	45.76	3,814.76	149.00	3,665.76
Jackson	1,900.00	2,835.31	578.00	207.10	5,311.41	119.25	5,192.16
Jasper	2,100.00	3,000.00	1,300.00	181.14	6,481.14	305.75	6,175.39
Jefferson	1,900.00	1,200.00	180.83	144.75	3,425.58	151.24	3,274.34
Johnson	2,100.00	1,500.00	2,068.30	55.68	6,323.98	245.50	6,078.48
Jones	1,900.00	1,225.00	650.00	102.48	3,988.35	122.50	3,785.85
Keokuk	2,000.00	1,290.00	1,300.00	189.00	4,719.00	172.50	4,546.50
Kossuth	2,100.00	2,700.00	714.50	66.84	5,581.34	228.50	5,352.84

TABLE NO. 4—PART I—Continued

Counties	Salary of auditor	Salary of deputies	Extra help	Postage, etc.	Total cost of office	Less fees of office	Net cost of office above fees
Lee	3,300.00	4,130.00	2,041.75	217.16	9,578.91	1,679.00	7,899.91
Lincoln	3,400.00	6,130.00	3,462.00	401.53	13,383.53	961.50	12,422.03
Louisiana	1,800.00	900.00	720.00	143.31	3,563.31	121.25	3,442.06
Lucas	1,900.00	1,130.00	115.50	68.63	3,214.13	178.55	3,035.58
Lyons	1,900.00	1,370.00	249.33	73.84	3,493.17	16.25	3,396.92
Madison	1,800.00	1,300.00	897.01	87.46	3,984.47	132.50	3,851.97
Malhaska	2,100.00	2,480.00	52.00	160.24	4,792.24	222.50	4,569.74
Marion	2,000.00	500.00	1,328.25	67.08	3,965.33	190.50	3,774.83
Marshall	2,300.00	2,375.56	492.69	174.08	5,253.14	234.75	5,018.39
Mills	1,800.00	1,775.00	948.00	86.50	4,609.50	355.19	4,254.34
Mitchell	1,800.00	1,500.00	—	130.88	3,430.88	117.40	3,313.48
Monona	1,900.00	1,340.00	1,043.00	160.69	4,343.69	141.75	4,201.94
Monroe	2,000.00	1,300.00	245.00	76.78	3,521.78	232.50	3,289.28
Montgomery	1,900.00	1,140.00	—	132.19	3,172.19	144.75	3,027.44
Muscataine	2,400.00	1,508.36	2,015.69	359.47	6,273.52	243.50	6,030.02
O'Brien	1,900.00	2,100.80	8.00	114.99	4,123.79	158.50	3,965.29
Osceola	1,800.00	1,020.00	—	106.97	2,926.97	76.00	2,850.97
Page	2,000.00	1,080.00	80.00	149.94	3,309.94	209.75	3,100.19
Palo Alto	1,900.00	2,630.00	—	76.34	4,456.34	217.29	4,239.05
Plymouth	2,000.00	2,830.00	5.60	205.85	5,031.45	157.50	4,873.95
Pocahontas	1,900.00	1,900.00	1,305.80	150.57	4,886.37	143.00	4,743.37
Polk	3,400.00	13,389.18	10,874.25	193.88	27,867.31	2,075.00	25,792.31
Pottawattamie	3,900.00	3,450.00	6,096.57	220.47	13,637.04	777.75	12,859.29
Poweshiek	1,900.00	1,300.00	1,160.30	82.83	4,356.13	164.50	4,191.63
Ringgold	1,800.00	1,300.00	218.00	65.93	3,313.93	115.25	3,198.68
Sac	1,900.00	1,500.00	316.00	76.33	3,792.33	155.00	3,637.33
Scott	3,400.00	7,820.00	3,117.58	249.05	14,586.63	801.18	13,785.45
Shelby	1,900.00	1,600.00	758.50	162.68	4,321.18	118.01	4,203.17
Sioux	2,100.00	1,500.00	438.42	123.28	4,169.70	171.25	3,998.45
Story	2,100.00	1,300.00	671.60	308.00	4,474.60	319.75	4,154.85
Tama	2,000.00	1,500.00	1,651.80	221.87	5,373.67	203.25	5,170.42
Taylor	1,900.00	1,300.00	42.25	41.74	3,183.99	135.75	3,048.24
Union	1,900.00	1,300.00	—	52.65	3,192.65	158.25	2,994.40
Van Buren	1,800.00	1,020.00	—	77.19	2,897.19	134.60	2,762.59
Wapello	2,700.97	1,500.00	3,809.69	81.51	8,191.17	441.00	7,750.17
Warren	1,900.00	1,320.00	1,116.00	142.60	4,478.60	176.10	4,302.50
Washington	1,900.00	1,290.00	1,968.50	96.59	5,165.09	159.50	5,005.59
Wayne	1,800.00	1,100.00	483.30	50.98	3,433.28	151.00	3,282.28
Webster	2,800.00	1,500.00	2,700.00	35.15	7,035.15	2,348.84	4,686.31
Winnebago	1,800.00	1,095.00	12.00	16.00	2,923.00	141.50	2,781.50
Winneshek	2,000.00	1,500.00	560.00	114.08	4,174.08	230.98	3,943.10
Woodbury	3,400.00	6,130.00	5,738.00	160.76	15,418.76	986.75	14,432.01
Worth	1,800.00	—	877.50	54.76	2,732.26	96.34	2,635.91
Wright	2,000.00	1,440.00	1,565.45	133.89	5,139.34	208.69	4,930.64
Totals	\$305,873.28	\$183,129.64	\$112,737.66	\$12,697.74	\$514,438.32	\$26,710.59	\$487,727.73

TABLE NO. 5

Part I—County Treasurers: Salaries and Expenses of Office and Net Cost for the Year 1927

Counties	Salary of treasurer	Salary of deputies	Extra help	Postage, etc.	Delinquent tax collection
Adair	\$ 1,800.00	\$ 900.00	\$ 610.50	\$ 263.10	\$ 2,064.76
Adams	1,800.00	1,200.00	961.40	62.82	—
Allamakee	1,900.00	1,200.00	274.55	367.75	1,566.85
Appanoose	2,100.00	1,000.00	1,803.21	330.63	—
Audubon	2,000.00	1,100.00	1,004.94	335.86	4.70
Benton	2,000.00	1,440.00	2,634.52	1,560.69	—
Black Hawk	3,173.35	1,750.00	13,262.97	978.00	1,749.92
Boone	2,100.00	3,000.00	2,136.40	811.78	1,230.82
Bremer	1,900.00	1,320.00	422.70	172.23	25.83
Buchanan	1,900.00	1,080.00	637.34	897.93	—
Buena Vista	1,900.00	1,300.00	1,998.52	204.90	—
Butler	1,900.00	2,220.00	114.93	1,000.71	149.01
Calhoun	1,900.00	1,500.00	1,800.00	536.75	—
Carroll	2,000.00	2,500.00	—	835.63	120.83
Cass	1,900.00	1,320.00	1,467.00	499.15	2,496.11
Cedar	1,900.00	1,440.00	291.44	459.86	151.32
Cerro Gordo	1,900.00	925.00	2,723.76	296.62	223.53
Cherokee	1,900.00	3,300.00	176.00	533.76	—
Chickasaw	1,900.00	1,320.00	263.00	485.24	—
Clarke	1,800.00	1,300.00	—	90.80	—
Clay	1,900.00	2,280.00	683.75	213.59	1,249.84
Clayton	1,900.00	1,500.00	940.38	1,003.56	736.03
Clinton	3,300.00	1,650.00	6,976.63	506.92	536.40
Crawford	2,000.00	1,500.00	2,343.83	507.56	1,800.00
Dallas	2,100.00	1,225.00	2,012.44	487.01	—
Davis	1,800.00	1,300.00	—	132.52	—
Decatur	1,900.00	1,200.00	815.00	170.05	—
Delaware	1,900.00	1,200.00	836.08	227.04	—
Des Moines	2,400.00	1,500.00	4,263.00	251.00	749.40
Dickinson	1,900.00	1,110.00	1,300.45	273.45	602.73
Dubuque	2,680.00	13,483.98	455.00	470.68	6,093.41
Emmet	1,800.00	2,280.00	75.00	238.45	—
Fayette	2,100.00	2,900.00	745.95	1,185.71	—
Floyd	1,900.00	1,080.00	1,640.92	578.80	—
Franklin	1,900.00	1,500.00	633.50	737.92	—
Fremont	1,900.00	960.00	960.00	128.22	—
Greene	1,900.00	1,300.00	1,826.00	389.10	—
Grundy	1,800.00	1,500.00	1,148.00	361.56	324.07
Guthrie	1,900.00	1,380.00	1,319.38	10.47	838.89
Hamilton	2,000.00	2,430.00	570.50	490.67	—
Hancock	1,800.00	2,100.00	124.50	189.06	602.74
Hardin	2,000.00	2,640.00	711.60	1,000.18	3,370.76
Harrison	2,000.00	1,440.00	1,396.00	642.60	308.07
Henry	1,900.00	1,300.00	732.50	296.12	—
Howard	1,800.00	1,020.00	170.00	229.50	—
Humboldt	1,800.00	1,320.00	400.00	280.53	—
Ida	1,800.00	1,300.00	108.25	341.69	—
Iowa	1,900.00	2,430.00	635.00	622.92	202.96
Jackson	2,000.00	2,820.82	686.25	588.52	—
Jasper	2,100.00	3,000.00	1,454.57	684.79	8,024.80
Jefferson	1,900.00	2,400.00	169.68	328.35	—
Johnson	2,100.00	1,500.00	5,271.37	415.00	—
Jones	1,900.00	1,065.00	335.20	415.54	—
Keokuk	2,000.00	2,460.00	446.25	465.75	—
Kossuth	2,100.00	3,720.00	515.96	325.56	632.82

TABLE NO. 5—PART I—Continued

Counties	Salary of treasurer	Salary of deputies	Extra help	Postage, etc.	Delinquent tax collection
Lee	2,300.00	2,080.00	5,633.50	645.85	34.41
Lincoln	2,400.00	2,000.17	9,745.45	1,737.50	2,039.99
Louis	1,800.00	900.00	967.50	441.54	
Lucas	1,900.00	1,200.00	95.80	204.29	
Lyon	1,900.00	1,200.00	1,031.38	480.20	400.12
Madison	1,800.00	1,200.00	1,087.12	241.41	247.75
Manitowish	2,100.00	1,200.00	1,713.42	478.70	1,620.21
Marion	2,000.00	1,200.00	1,012.50	402.54	52.76
Marshall	2,300.00	2,000.00	1,401.55	402.88	1,509.93
Mills	1,802.89	2,029.27		280.12	776.55
Mitchell	1,800.00	1,200.00	402.50	373.29	5.60
Monona	1,900.00	1,200.00	1,129.25	282.27	
Monroe	2,000.00	1,200.00	245.00	103.40	1,875.00
Montgomery	1,900.00	1,140.00	185.00	207.89	52.50
Muscatine	2,400.00	1,500.00	2,830.00	609.95	
O'Brien	1,900.00	2,250.00	563.60	637.21	276.54
Oceola	1,800.00	1,022.00	831.00	320.07	371.30
Page	2,000.00	2,500.11	490.88	426.80	411.54
Palo Alto	1,900.00	2,542.71	1,465.45	471.00	
Plymouth	2,000.00	2,630.00	528.50	807.72	555.80
Pocahontas	1,900.00	1,847.91	1,588.00	516.14	500.08
Polk	2,708.42	10,406.56	26,861.56	996.63	6,736.57
Pottawattamie	2,600.00	2,220.19	15,617.81	1,420.37	1,792.50
Poweshiek	1,900.00	1,200.00	1,203.53	452.44	136.54
Ringgold	1,800.00	1,200.00	164.32	279.61	
Sac	1,900.00	1,500.00	1,020.00	684.33	746.71
Scott	2,400.00	9,980.00	5,095.70	1,810.00	
Shelby	1,900.00	1,500.00	1,340.00	272.32	26.68
Sioux	2,100.00	2,212.00	1,123.00	988.29	69.67
Story	2,100.00	1,116.00	1,903.00	782.10	742.83
Tama	2,000.00	1,500.00	1,681.40	580.49	577.34
Taylor	1,900.00	1,200.00		307.81	
Union	1,900.00	1,200.00	502.44	119.44	49.18
Van Buren	1,800.00	1,050.00	271.65	207.97	133.46
Wapello	2,700.57	1,900.00	7,425.48	1,044.81	748.53
Warren	1,900.00	1,200.00	1,402.56	231.60	507.00
Washington	1,900.00	1,020.00	1,698.16	338.27	
Wayne	1,800.00	1,100.00	604.50	268.18	985.95
Weber	2,000.00	1,500.00	6,608.10	67.09	
Winnebago	1,800.00	1,095.00	685.00	281.19	
Winnebuck	2,900.00	1,500.00	1,621.61	1,176.09	
Woodbury	2,582.22	12,215.97	12,432.15	1,168.09	5,812.68
Worth	1,800.00	304.20	1,956.50	282.41	
Wright	2,000.00	1,440.00	1,770.08	602.17	4,299.40
Totals	\$206,787.86	\$204,385.52	\$309,300.58	\$49,775.21	\$68,276.02

TABLE NO. 5

Part II—County Treasurers: Salaries and Expenses of Office and Net Cost for the Year 1927

Counties	Premiums on official bond	Total cost of office	Less fees of office	Net cost of office	Net profit of office
Adair	\$ 380.00	\$ 9,064.36	\$ 2,752.25	\$ 3,202.11	
Adams		2,824.22	1,830.50	1,184.72	
Adams	500.00	2,842.36	2,204.50	1,617.80	
Appanoose	380.00	6,926.06	2,744.00	4,176.06	
Audubon		4,242.50	2,116.65	2,125.85	
Benton	380.00	8,014.61	3,614.96	4,399.65	
Black Hawk	380.00	21,294.54	8,608.25	12,686.29	
Boone	900.00	9,469.00	3,825.75	5,643.25	
Bremet	380.00	4,221.76	3,042.50	1,179.26	
Buchanan		4,815.27	76.90	4,738.37	
Buena Vista	380.00	5,783.72		5,783.72	
Butler	380.00	5,764.45	5,720.00	44.45	
Calhoun	900.00	5,505.75	2,875.00	2,630.75	
Carroll	900.00	5,856.76	3,708.50	2,148.26	
Cass	380.00	8,061.26	3,234.55	4,826.71	
Cedar	200.00	4,442.62	2,951.00	1,491.62	
Cerro Gordo	380.00	5,778.91	815.75	4,963.16	
Cherokee	380.00	5,189.76	10.25	5,179.50	
Chickasaw	380.00	4,448.24	.50	4,447.74	
Clarke	200.00	3,262.80	369.75	2,893.05	
Clay	380.00	6,767.18	2,804.75	3,962.43	
Clayton	100.00	6,260.97	2,836.00	3,424.97	
Clinton	150.00	12,900.95	6,242.44	6,658.51	
Crawford	250.00	8,401.29	2,267.75	6,133.54	
Dallas	200.00	6,024.45	5,917.50	1,006.95	
Davis	380.00	3,519.62	1,722.00	1,797.62	
Decatur	380.00	4,465.45	1,835.00	2,630.45	
Delaware	380.00	4,570.12	3,447.37	1,122.75	
Des Moines		9,173.40	4,904.40	4,269.00	
Dickinson	380.00	5,466.72	1,820.60	3,646.12	
Dubuque	200.00	24,352.67	10,421.20	13,931.47	
Emmet	200.00	4,566.46	1,471.81	3,094.65	
Fayette		6,061.66	1,056.66	5,005.00	
Floyd		4,899.72	2,012.50	2,887.22	
Franklin		4,761.42	2,748.00	2,013.42	
Frederick		4,229.32	2,854.00	1,375.32	
Greene	300.00	5,515.10	2,608.00	2,907.10	
Grundy		5,135.63	2,656.50	2,479.13	
Guthrie		4,948.64	2,636.00	2,312.64	
Hamilton	380.00	5,871.17	2,290.00	3,581.17	
Hancock	380.00	5,192.30	2,111.50	3,080.80	
Hardin	380.00	10,108.54	3,660.00	6,448.54	
Harrison	380.00	6,436.67	3,438.32	2,998.35	
Henry	200.00	4,228.62	2,554.50	1,774.12	
Howard	200.00	3,481.90	2,100.25	1,381.65	
Humboldt	400.00	4,290.33	2,147.80	2,142.53	
Ia		3,449.85	2,002.50	1,447.35	
Iowa	380.00	6,139.28	4,463.00	1,676.28	
Jackson	380.00	6,431.59		6,431.59	
Jasper		15,264.16		15,264.16	
Jefferson	380.00	5,178.25	2,421.75	2,756.50	
Johnson	380.00	9,966.37	4,711.00	5,255.37	
Jones	200.00	4,805.54	2,706.20	2,099.34	
Keokuk	380.00	5,746.00	2,800.25	2,945.75	
Kossuth	380.00	7,574.33	1,515.60	6,058.73	

TABLE NO. 5—PART II—Continued

Counties	Premium on official bond	Total cost of office	Less fees of office	Net cost of office	Net profit of office
Lee	295.00	11,908.77		11,908.77	
Linn	280.00	23,342.81	11,623.50	11,719.31	
Louis		3,709.84	4,302.50		\$ 592.66
Lyon	280.00	2,760.19	2,067.50	1,732.69	
Madison	630.00	5,731.00	2,625.80	3,105.10	
Mahaska		4,676.78	2,354.28	2,322.50	
Marion	280.00	7,492.33	3,003.10	3,880.23	
Marshall		4,647.60	3,428.50	1,219.10	
Mills	280.00	9,706.36	4,515.00	4,877.36	
Mitchell	350.00	5,838.83	3,800.50	2,038.33	
Monroe	200.00	4,161.54	2,284.50	1,877.04	
Monroe	280.00	5,225.48	2,333.30	2,992.18	
Montgomery	250.00	5,773.00		5,773.00	
Muscatine	280.00	3,805.82	5,727.50	1,138.22	
O'Brien	280.00	7,719.95	50	7,719.45	
Osceola	200.00	5,957.35	3,057.75	2,929.60	
Page	280.00	4,745.27	8.95	4,736.32	
Palo Alto		5,094.20	5,748.60	175.79	
Plymouth	280.00	6,279.16	85.88	6,339.28	
Pocahontas	200.00	6,741.91	3,941.00	2,800.91	
Polk	280.00	6,272.13	6,272.13		
Pottawattamie	200.00	50,069.50	21,205.35	27,864.15	
Poweshiek	280.00	24,321.96	335.80	23,986.16	
Ringold		5,202.51	2,084.50	3,118.01	
Sac		3,443.93		3,443.93	
Scott	200.00	6,061.54	3,000.00	3,061.54	
Shelby	280.00	20,065.70	10,238.00	9,827.70	
Sioux		4,029.00	2,770.75	2,168.25	
Story	280.00	7,885.46	4,405.50	3,479.96	
Tama		6,645.13	4,755.05	1,890.08	
Taylor	280.00	6,329.23	3,745.80	2,583.43	
Union	280.00	2,787.81		2,787.81	
Van Buren	100.00	2,871.06	2,351.75	1,519.31	
Wapello	280.00	2,812.08	3,290.00	922.18	
Warren		13,518.79	12.50	13,506.29	
Washington		5,461.21	2,634.75	2,826.46	
Wayne		4,955.46	2,927.50	5,007.96	
Webster	280.00	4,484.63		4,484.63	
Winnebago		11,045.10	5,537.45	5,507.65	
Winnebush	200.00	4,061.19		4,061.19	
Woodbury		5,100.87	3,441.15	1,659.72	
Worth	805.50	34,017.92		34,017.92	
Wright		3,283.11		3,283.11	
Totals	\$ 23,270.50	\$761,740.10	\$291,380.90	\$470,359.20	\$ 592.66

TABLE NO. 6

Part I—Clerks of the District Court: Salaries, Cost of Office and Net Cost for the Year 1927

Counties	Salary of clerk	Salary of deputies	Other clerical help	Postage, etc.
Adair	\$ 1,800.00	\$ 900.00		\$ 15.60
Adams	1,800.00		\$ 99.00	20.40
Allamakee	1,000.00	1,300.00		47.88
Appanoose	2,100.00	2,070.00		61.38
Audubon	1,800.00	1,132.00		34.67
Benton	2,000.00	1,440.00	1,300.00	269.66
Black Hawk	2,173.33	2,197.00	1,473.42	56.00
Boone	2,100.00	1,500.00	306.75	9.29
Bremer	1,000.00	1,320.00		64.41
Buchanan	1,000.00	1,000.00	21.18	56.00
Bureau	1,000.00	1,065.00	62.50	45.07
Butler	1,000.00	1,772.78	171.25	137.44
Calhoun	1,000.00	1,300.00		136.65
Carroll	2,000.00	1,000.00		68.76
Cass	1,000.00	1,131.22	336.00	58.76
Cedar	1,000.00	1,060.00	8.00	114.16
Cerro Gordo	2,400.00	2,325.00	1,201.25	130.80
Cherokee	1,000.00	1,300.00		27.75
Chickasaw	1,000.00	1,080.00		73.00
Clarke	1,000.00	900.00		12.06
Clay	1,000.00	900.00		32.02
Clayton	2,000.00	1,330.00		84.17
Clinton	2,800.00	2,958.23	2,100.00	85.06
Crawford	2,000.00	1,500.00	228.75	122.96
Dallas	2,100.00	1,500.00	1,441.85	30.00
Davis	1,800.00	900.00		35.42
Decatur	1,000.00	1,080.00		50.50
Delaware	1,000.00	1,300.00		53.80
Des Moines	2,400.00	1,500.00	1,040.00	34.00
Dickinson	1,800.00	900.00		88.24
Dubuque	2,300.00	6,008.84		66.50
Emmet	1,800.00	900.00	81.75	66.91
Fayette	2,100.00	1,500.00	27.50	114.59
Floyd	1,000.00	1,200.00	1,794.34	46.50
Franklin	1,000.00	950.00		
Frederick	1,000.00	900.00		
Greene	1,000.00	1,300.00		10.00
Grundy	1,800.00	1,300.00		17.62
Guthrie	1,800.00	1,140.00		1.64
Hamilton	5,000.00	1,330.00		60.10
Hancock	1,800.00	1,020.00		15.46
Hardin	2,000.00	1,300.00		124.92
Harrison	2,000.00	1,440.00	4.00	73.88
Henry	1,800.00	1,080.00	12.00	73.74
Howard	1,800.00	900.00		55.02
Humboldt	1,800.00		1,020.00	79.05
Ida	1,800.00	1,050.00		138.00
Iowa	1,000.00	1,350.00		94.33
Jackson	1,800.00	1,300.00		68.90
Jasper	2,100.00	2,240.00	1,080.00	49.38
Jefferson	1,000.00	1,300.00		45.00
Johnson	2,100.00	1,500.00	5,000.00	101.00
Jones	1,000.00	1,225.00		697.92
Keokuk	2,000.00	1,025.00	504.00	160.12
Kossuth	2,100.00	1,300.00		82.13

TABLE NO. 6—PART I—Continued

Counties	Salary of clerk	Salary of deputies	Other clerical help	Postage, etc.
Lee	2,800.00	2,320.00		104.29
LeFlore	2,400.00	6,120.00	4,452.00	302.00
Louisiana	1,800.00	900.00		57.12
Lucas	1,900.00	1,080.00		42.68
Lyon	1,900.00	1,042.00		22.40
Madison	1,800.00	1,300.00	430.63	91.18
Madaskia	2,100.00	2,070.00		38.72
Marion	2,000.00	1,200.00		122.50
Marshall	2,300.00	1,300.00	2,160.00	11.04
Mills	1,800.00	1,200.00		58.67
Mitchell	1,800.00	1,380.00		22.04
Monona	1,900.00	1,080.00	38.00	19.00
Monroe	2,000.00	1,050.00		38.00
Montgomery	1,900.00	1,060.00		38.80
Muscogee	2,000.00	1,500.00	1,125.00	57.79
O'Brien	1,900.00	950.00	307.29	144.06
Oscola	1,800.00	900.00		47.00
Page	2,000.00	1,020.00		112.50
Palo Alto	1,900.00	1,155.00		50.00
Plymouth	2,000.00	1,380.00	124.30	94.36
Pocahontas	1,900.00	1,140.00	30.83	70.80
Polk	2,320.00	21,336.55	2,674.50	154.00
Pottawattamie	3,800.00	4,800.00	4,530.00	89.10
Poweshiek	1,000.00	1,200.00	42.41	68.00
Ringgold	1,800.00	1,182.23	40.50	118.87
Sac	1,900.00	1,080.00	92.79	70.88
Scott	2,400.00	7,830.00	2,210.00	
Shelby	1,900.00	1,500.00		25.16
Sioux	2,100.00	1,500.00		45.50
Story	2,100.00	1,400.00	963.80	155.75
Tama	2,000.00	1,500.00	916.76	135.08
Taylor	1,900.00	1,075.00		55.64
Union	1,900.00	1,020.00		34.95
Van Buren	1,800.00	960.00		24.23
Wapello	2,790.97	1,500.00	2,591.75	21.38
Warren	1,900.00	1,030.00		70.92
Washington	1,900.00	1,200.00	624.00	40.00
Wayne	1,800.00	1,000.00		62.16
Webster	2,800.00	1,500.00	2,580.00	42.79
Winnebago	1,800.00	1,020.00		26.52
Winneshek	2,000.00	1,500.00	189.88	94.00
Woodbury	2,400.00	10,130.00	2,400.00	180.64
Worth	1,800.00	1,080.00		10.00
Wright	2,000.00	1,200.00	1.20	54.48
Totals	\$334,973.28	\$174,490.94	\$ 45,065.43	\$ 7,432.10

TABLE NO. 6

Part II—Clerks of the District Court: Salaries, Cost of Office and Net Cost for the Year 1927

Counties	Total cost of office	Less fees of office	Net cost of office	Net profit of office	Paid clerk as referee in probate
Adair	2,716.66	1,692.65	1,023.96		152.00
Adams	1,950.00	1,397.25	552.75		
Allamakee	3,147.88	2,045.50	1,102.38		
Appanoose	4,231.98	2,678.70	1,553.28		247.50
Audubon	2,986.67	1,400.75	1,585.92		198.50
Benton	4,900.66	3,387.28	1,513.38		108.63
Black Hawk	7,800.77	8,752.17		\$ 852.40	1,209.75
Boone	3,816.04	3,174.91	641.13		604.00
Bremer	3,284.41	5,436.15		2,151.74	287.50
Buchanan	2,977.18	2,451.00	526.18		221.00
Buena Vista	3,073.57	4,139.95		1,066.38	
Butler	3,581.47	2,253.13	1,328.34		141.00
Calhoun	3,256.65	1,800.65	1,456.00		413.50
Carroll	3,124.76	2,715.14	409.62		500.00
Cass	3,407.48	3,511.20		106.72	
Cedar	3,102.16	3,262.44		160.38	
Cerro Gordo	6,137.65	5,869.25	268.40		557.50
Cherokee	3,157.73	2,568.30	779.55		
Chickasaw	3,063.00	5,523.25		2,470.25	
Clarke	2,712.06	1,237.45	1,474.61		
Clay	2,802.02	1,864.26	1,027.76		228.00
Clayton	3,404.17	4,917.85		1,513.68	
Clinton	7,945.29	6,396.95	1,548.34		
Crawford	3,881.71	2,328.85	1,552.86		375.00
Dallas	5,072.45	4,983.51	88.94		425.00
Davis	2,735.42	4,116.75	1,381.33		161.25
Decatur	3,019.00	1,772.58	1,246.42		
Delaware	3,153.80	2,089.60	1,064.20		268.10
Des Moines	4,974.00	6,541.93		1,567.93	
Dickinson	2,788.24	5,581.10		2,792.86	
Dubuque	10,274.84	7,482.87	2,791.97		
Emmet	2,820.66	1,080.55	1,740.11		367.50
Payette	3,752.09	3,148.24	603.85		
Floyd	4,940.93	2,910.75	2,030.18		216.03
Franklin	2,850.00	2,307.80	542.20		267.50
Fremont	2,800.00	2,801.33	58.67		
Greene	2,110.00	2,042.21	1,067.79		278.00
Grundy	3,017.62	1,380.45	1,637.17		350.50
Guthrie	3,041.64	2,468.25	573.39		242.00
Hamilton	3,386.10	2,460.78	925.32		572.00
Hancock	2,838.46	6,398.79		3,560.33	
Hardin	3,324.92	2,862.91	462.01		513.00
Harrison	3,517.88	2,841.05	676.83		361.00
Henry	3,065.74	1,627.20	1,438.54		
Howard	2,815.02	2,148.73	666.29		
Humboldt	2,809.05	2,907.91	98.86		
Ia	2,968.00	2,681.15	286.85		
Iowa	3,344.35	1,961.86	1,382.49		
Jackson	3,468.00	1,916.25	1,551.75		
Jasper	4,729.36	2,388.84	2,340.52		291.25
Jefferson	3,142.00	2,753.16	388.84		
Johnson	6,791.00	5,317.93	1,473.07		
Jones	3,822.93	5,131.31		1,308.38	
Keokuk	3,718.12	2,661.40	1,056.72		
Kossuth	3,382.13	2,515.55	866.58		258.00

TABLE NO. 6—PART II—Continued

Counties	Total cost of office	Less fees of office	Net cost of office	Net profit of office	Paid clerk as referee in probate
Lee	6,224.29	6,690.45	466.16		
Linn	14,278.69	13,815.12	463.57		
Louis	2,737.12	1,494.12	1,263.00		
Lucas	2,023.68	2,068.44	954.24		258.80
Lyon	2,962.39	2,322.33	643.06		275.00
Madison	3,521.51	2,144.45	1,377.56		176.00
Mahaska	4,908.72	2,329.85	1,678.87		
Marion	2,325.50	4,219.30		906.80	484.00
Marshall	5,671.04	5,756.42		86.38	312.50
Miller	3,068.67	4,642.55		1,583.88	
Mitchell	3,303.04	1,738.22	1,444.82		390.75
Monroe	3,037.00	1,690.32	1,376.68		193.00
Montgomery	3,088.00	3,138.00		50.00	153.60
Muscatine	3,018.80	3,007.59	11.21		
Muscatine	4,682.79	7,057.82		2,375.03	
O'Brien	3,502.16	2,141.40	1,160.76		478.50
Oceola	2,547.00	1,520.53	1,236.47		
Pape	3,125.50	3,247.89		115.39	
Palo Alto	3,105.00	5,908.79		2,803.79	
Plymouth	3,508.66	2,225.40	1,373.26		502.50
Pocahontas	3,201.69		3,201.69		500.95
Polk	27,965.01	27,926.33	366.32		
Pottawattamie	18,200.10	11,171.50	2,007.60		
Poweshiek	3,210.41	2,392.50	817.91		
Ringgold	3,148.60	1,621.75	1,526.85		543.50
Sac	3,143.58	2,674.75	468.83		384.00
Scott	15,439.00	15,675.70		245.70	
Shelby	5,438.16	2,231.10	1,197.06		
Sioux	3,645.50	5,507.55	137.95		812.00
Story	4,610.55	6,785.60		2,166.05	989.50
Tama	4,631.78	5,442.61	1,109.17		546.65
Taylor	2,030.64	2,845.89	189.75		
Union	2,341.95	2,572.85	275.69		
Van Buren	2,784.23	1,709.25	1,083.98		130.50
Wapello	6,913.10	4,436.10	2,477.00		615.50
Warren	2,990.92	2,184.65	806.27		329.00
Washington	3,784.60	2,315.45	1,459.55		
Wayne	2,563.16	1,504.55	1,306.91		
Webster	6,925.79	7,814.46		891.67	
Winnebago	2,846.52		2,846.52		
Winnebago	3,783.80	2,873.54	910.26		
Woodbury	16,230.64	15,737.45	493.19		
Worth	2,890.00	1,634.42	1,255.58		
Wright	2,255.68	2,260.66	995.63		270.50
Totals	\$432,862.55	\$378,359.85	\$ 84,917.83	\$ 80,415.11	\$ 10,206.16

TABLE NO. 7

Part I—County Sheriffs: Salary, Mileage, Board, Care and Washing for Prisoners and Total Cost of Office for the Year 1927

Counties	Salary of sheriff	Salary of first deputy	Salary of other deputies	Postage, etc.	Board, care and washing for prisoners
Adair	\$ 1,700.00	\$ 600.00	\$ 162.00	\$ 24.80	\$ 1,138.80
Adams	1,700.00	900.00		11.41	771.55
Allamakee	1,800.00	1,200.00		37.88	534.40
Appanoose	2,000.00	1,200.00	7,070.71		2,710.76
Audubon	1,700.00	1,200.00		5.00	156.20
Benton	1,900.00	1,440.00		130.00	1,177.55
Black Hawk	2,458.08	1,021.36	1,771.20	134.00	5,145.80
Boone	2,000.00	1,500.00	800.00	38.50	2,426.25
Bremer	1,800.00	1,230.00		14.75	834.33
Buchanan	1,800.00	1,170.00		1.00	418.05
Buena Vista	2,100.00	1,170.00		57.50	551.84
Butler	2,100.00	1,500.00	15.00	57.00	538.75
Calhoun	1,800.00	1,200.00	60.00	39.51	892.40
Carroll	1,900.00	1,500.00		14.00	1,002.40
Cass	1,800.00	1,260.00		17.30	794.00
Cedar	1,800.00	1,095.00		182.29	950.60
Cerro Gordo	2,100.00	1,500.00	2,805.25	50.00	4,271.55
Cherokee	2,100.00	1,140.00	270.70	33.41	1,253.50
Chickasaw	1,800.00	1,170.00	78.50	17.88	369.35
Clarke	1,700.00	1,105.00		318.48	90.00
Clay	2,100.00	1,200.00	158.70		702.00
Clayton	1,900.00	1,495.00	110.10	13.00	2,128.45
Clinton	2,200.00	1,500.00	5,100.00		2,987.50
Crawford	1,900.00	1,500.00	157.00	101.48	953.20
Dallas	2,000.00	1,300.00	1,423.65		1,299.21
Davis	1,700.00	1,100.00			27.80
Decatur	1,800.00	1,170.00	1.50	17.61	492.85
Delaware	1,800.00	1,200.00		33.36	347.10
Des Moines	2,100.00	1,500.00	1,200.00	22.00	4,695.58
Dickinson	2,100.00	980.00	880.70	18.99	359.10
Dubuque	2,600.00	5,490.00		49.00	5,105.00
Emmett	2,000.00	1,100.00		17.00	670.00
Fayette	2,000.00	1,500.00	302.89	40.60	3,365.23
Floyd	1,800.00	1,140.00	140.55	17.00	1,265.40
Franklin	1,800.00	1,170.00	311.75		509.00
Fremont	1,800.00	1,200.00		8.41	867.85
Greene	1,800.00	1,200.00			851.60
Grundy	1,700.00	900.00		5.00	156.00
Guthrie	2,100.00	1,170.00	82.75		734.40
Hamilton	2,200.00	1,235.00		33.00	808.70
Hancock	2,000.00	960.00		27.09	222.30
Hardin	2,000.00	1,235.00		51.92	1,748.46
Harrison	1,900.00	1,343.36	84.00	69.31	1,789.35
Henry	1,800.00	1,100.00	623.30	35.20	1,236.80
Howard	1,700.00	1,000.00		33.11	456.65
Humboldt	1,700.00	1,104.96	49.00	11.45	610.00
Ia	2,000.00	1,300.00		39.00	220.20
Iowa	1,800.00	1,350.00	48.60	9.25	633.56
Jackson	1,800.00	1,500.00		12.00	1,025.00
Jasper	2,000.00	1,419.00	252.72	17.96	2,131.00
Jefferson	1,800.00	1,300.00		28.51	1,584.60
Johnson	1,600.00	1,500.00	1,800.00	37.80	1,980.85
Jones	1,800.00	1,170.00	58.70	25.25	905.00
Keokuk	1,900.00	1,400.00		18.00	812.45
Kossuth	2,000.00	1,449.99	201.40	3.00	1,405.20

TABLE NO. 7—PART I—Continued

Counties	Salary of sheriff	Salary of first deputy	Salary of other deputies	Postage, etc.	Board, care and washing for prisoners
Lee	2,400.00	1,500.00	3,200.00	25.79	3,849.03
Linn	2,000.00	1,800.00	2,197.62	121.75	10,006.63
Louis	1,700.00	900.00	42.80		1,471.01
Lucas	1,800.00	810.00	350.00	13.04	1,020.75
Lyon	1,800.00	1,332.69	143.75		643.35
Madison	1,700.00	1,500.00	4.00	1.75	638.80
Malaska	2,000.00	1,200.00	100.00	46.22	2,096.40
Marion	1,900.00	1,220.00	405.60		1,176.50
Marshall	2,000.00	1,300.00	1,580.00	109.30	4,309.35
Mills	1,700.00	1,170.00		15.99	900.70
Mitchell	1,700.00	900.00		11.04	236.40
Monona	1,100.00	1,200.00		32.55	212.80
Monroe	1,900.00	1,235.00		18.30	2,384.40
Montgomery	1,800.00	1,170.00		22.26	1,496.30
Muscataine	2,000.00	1,500.00		3.00	5,240.85
O'Brien	1,875.00	1,500.00		22.22	1,388.70
Oceola	1,699.92	1,104.26		27.75	1,806.62
Pack	1,900.00	1,235.00	900.00	28.60	1,820.65
Palo Alto	1,800.00	1,200.00	264.55	33.00	569.34
Plymouth	1,900.00	1,500.00	4.00	.48	1,548.49
Pocahontas	2,000.25	1,775.00		41.50	590.00
Polk	2,800.00	1,800.00	78,413.69	164.00	25,648.20
Pottawattamie	2,800.00	1,800.00	8,180.64	85.95	4,091.95
Poweshiek	1,800.00	1,300.00	300.05	21.00	419.98
Ringgold	2,000.00	1,105.00	108.23	22.12	274.90
Sac	2,100.00	1,354.40		28.00	403.05
Scott	2,900.00	1,800.00	6,963.65		7,090.63
Shelby	1,800.00	1,460.00		34.66	568.85
Sioux	2,000.00	1,500.00	9.00	43.06	892.45
Story	2,000.00	1,500.00	1,211.86	64.00	2,664.75
Tama	1,900.00	1,500.00	150.00	30.00	1,171.69
Taylor	1,800.00	1,100.00		13.32	1,092.70
Union	1,800.00	1,200.00		14.60	1,253.10
Van Buren	1,700.00	1,150.00		2.50	578.80
Wapello	2,100.00	1,500.00	2,086.20	46.25	3,990.70
Warren	1,800.00	1,200.00		14.96	771.30
Washington	1,800.00	1,500.00		16.50	1,402.68
Wayne	1,700.00	1,170.00	170.00	6.00	632.40
Webster	2,200.00	1,500.00	3,455.00		3,653.61
Winnebago	1,700.00	1,104.00		11.31	589.14
Winnebuck	1,900.00	600.00			949.60
Woodbury	2,800.00	1,800.00	16,065.00	175.26	10,173.20
Worth	1,654.23	791.66		23.20	542.85
Wright	1,900.00	1,320.00		48.48	2,230.20
Totals	\$193,755.96	\$134,229.18	\$109,883.22	\$ 2,412.95	\$ 182,488.19

TABLE NO. 7

Part II—County Sheriffs: Salary, Mileage, Board, Care and Washing for Prisoners and Total Cost of Office for the Year 1927

Counties	Mileage and expense paid by county	Other office fees	Total cost of office	Office fees collected	Net cost to county	Net profit to county
Adair	\$ 744.78	\$ 117.80	\$ 4,888.27	\$ 442.76	\$ 4,045.52	
Adams	401.38		2,844.34	374.25	3,469.79	
Allamakee	344.05	844.92	1,065.30	2,676.05		
Appanoose	1,889.16		15,779.63	706.30	15,064.43	
Audubon	2,105.77		5,364.97	490.37	4,874.60	
Benton	1,422.93		6,690.48	981.65	5,708.83	
Black Hawk	5,528.69		14,692.54	1,506.96	13,185.59	
Bremet	1,084.30		8,749.45	7,724.15		
Buchanan	530.30	8.50	3,927.85	608.21	3,319.64	
Buena Vista	1,611.94		5,491.28	405.67	5,085.61	
Butler	1,301.07		5,491.82	834.22	4,657.60	
Calhoun	1,131.37	3.25	5,135.48	504.39	4,631.09	
Carroll	150.88		4,576.28	776.83	3,799.45	
Cass	1,221.96	100.72	5,306.08	849.05	4,457.03	
Cedar	717.74	203.00	4,932.72	4,022.81	889.91	
Cerro Gordo	5,548.18		16,273.99	2,562.39	13,711.60	
Cherokee	158.29	49.79	5,066.00	641.22	4,424.78	
Chickasaw	870.71		4,296.44	906.45	3,389.99	
Clarke	83.99		2,297.38	234.55	2,062.83	
Clay	769.58		4,950.28	1,427.02	3,523.26	
Clayton	639.33		6,295.91	136.72	6,159.19	
Clinton	2,468.11		15,335.41	1,691.15	13,644.26	
Crawford	1,217.66		5,859.24	1,100.00	4,759.24	
Dallas	4,476.40		10,499.36	920.25	9,579.11	
Davis	770.78		3,696.58	432.30	3,264.28	
Decatur	2,389.91	19.00	5,814.87	841.25	4,973.62	
Delaware			3,389.46	390.05	3,000.41	
Des Moines	1,696.76		11,217.84	613.30	10,604.54	
Dickinson	719.89	202.82	5,261.41	663.10	4,598.31	
Dubuque	1,226.15	676.89	19,144.64	1,046.19	18,098.45	
Emmet	679.67	95.82	4,499.18	366.49	4,132.69	
Fayette	1,427.59		8,567.23	748.85	7,818.38	
Floyd	1,945.21		6,308.16	615.90	5,692.26	
Franklin	747.30		4,338.05	534.80	3,803.25	
Fremont	2,362.80	6.70	6,245.76	502.65	5,743.11	
Greene	404.51		4,256.11	653.04	3,603.07	
Grundy	460.71		2,219.71	313.40	1,906.31	
Guthrie	1,880.92	22.00	5,690.07	974.65	4,715.42	
Hamilton	1,024.55	7.00	5,308.25	857.63	4,450.62	
Hancock	416.06		5,625.47	564.89	5,060.58	
Hardin	583.99		5,489.28	789.45	4,699.83	
Harrison	1,690.38		6,176.30	1,057.69	5,118.61	
Henry	755.83		5,538.15	547.72	4,990.43	
Howard	913.52	189.68	4,292.96	491.06	3,801.90	
Humboldt	509.37		3,975.78	1,088.49	2,887.29	
Ia	181.40		3,742.80	532.25	3,210.55	
Iowa	569.18		4,304.98	708.05	3,596.93	
Jackson	244.62		4,581.82	2,847.51	1,734.31	
Jasper	2,542.55	30.00	8,302.23	313.05	8,089.18	
Jefferson	2,545.56	131.96	7,092.11	652.55	6,439.56	
Johnson	880.07		8,307.73	1,460.84	6,846.89	
Jones	908.93		4,957.88	370.05	4,587.83	
Keokuk	1,047.19		5,228.64	483.70	4,744.94	
Kossuth	655.17		5,714.76	1,343.45	4,371.31	

TABLE NO. 7—PART II—Continued

Counties	Mileage and expense paid by county	Other office fees	Total cost of office	Office fees collected	Net cost to county	Net profit to county
Lee	2,168.22		13,872.66	1,078.70	12,290.96	
Linn	3,017.42	104.90	26,647.34	2,890.50	23,757.04	
Louis	1,230.30		5,344.21	414.50	4,929.81	
Luce	955.00		4,908.79	287.70	4,621.09	
Lyon	906.17	300.00	5,127.90	411.50	4,716.40	
Madison	1,028.73		4,573.28	544.63	4,028.65	
Mahaska	2,334.56	205.66	8,843.14	888.60	7,954.54	
Marion	1,196.44	300.00	6,296.64	101.30	6,194.34	
Marshall	1,446.38		11,744.35	1,297.21	10,447.14	
Mills	646.32		4,332.01	729.90	3,602.11	
Mitchell	1,185.49		3,922.60	478.15	3,444.45	
Monona	1,089.48	900.13	5,623.06	621.38	5,001.68	
Monroe	1,087.71	34.21	6,659.65	540.50	6,119.15	
Montgomery	944.61		5,462.17	444.65	5,017.52	
Muscatine	95.85		6,827.70		6,827.70	
O'Brien	1,072.15		5,868.17	650.50	5,217.67	
Osceola	338.08	34.15	5,111.51	5,770.83	\$ 659.32	
Pack	1,210.44		7,103.45	549.50	6,553.95	
Palo Alto	815.46	5.00	4,687.49	361.67	4,325.82	
Plymouth	1,073.41	168.00	6,194.38	627.80	5,566.58	
Pocahontas	210.21		4,204.90		4,204.90	
Polk	30,296.83		126,122.63	7,967.63	118,155.00	
Pottawattamie	3,801.73		21,419.67	1,593.25	20,144.42	
Poweshiek	678.94	81.00	4,590.97	1,514.55	3,076.42	
Ringgold	1,586.53	383.04	5,489.63	300.40	5,189.23	
Sac	542.81	490.00	4,928.30	672.00	4,256.30	
Scott	3,371.75	3,630.00	26,254.00	2,319.50	23,934.50	
Shelby	520.47	51.66	4,514.64	406.00	4,108.64	
Sioux	1,738.94		6,171.45	501.87	5,669.58	
Story	2,336.79		9,817.40	2,192.90	7,624.50	
Tama	830.64		5,582.34	1,064.17	4,518.17	
Taylor	426.60	83.80	4,486.63	4,486.63		
Union	1,115.66		5,357.76	333.25	5,024.51	
Van Buren	844.36		4,575.46	692.95	3,882.51	
Wapello	2,207.97		12,633.78	576.00	12,057.78	
Warren	1,782.81		5,570.67	423.40	5,147.27	
Washington	1,131.43	100.85	5,963.86	5,963.86		
Wayne	507.45		4,196.85	920.80	3,276.05	
Webster	1,116.62	357.67	12,183.90	2,092.60	10,191.30	
Winnebago	700.47		4,104.92	4,104.92		
Winnesiek	371.90		3,821.60	371.90	3,449.70	
Woodbury	4,780.45	805.95	36,609.00	4,372.73	32,236.27	
Worth	926.26		4,007.84		4,007.84	
Wright	1,220.25	884.10	7,656.05	1,229.90	6,426.15	
Totals	\$145,529.61	\$ 11,482.92	\$830,744.74	\$ 96,326.22	\$735,077.84	\$ 629.32

TABLE NO. 8

Part I—Superintendents of Schools: Salaries and Expense of Office and of Normal Training Work for the year 1927

Counties	Salary of superintendent	Salary of deputy	Other clerical help	Postage, etc.
Adair	\$ 1,920.00	\$ 990.00	\$ 25.36	\$ 128.99
Adams	1,800.00		183.00	50.01
Adams	2,000.00	1,200.00		190.00
Appanoose	1,900.00	840.00	47.00	78.25
Audubon	1,800.00	1,080.00		58.01
Benton	1,806.66	1,440.00		43.42
Black Hawk	2,490.96	1,300.00	20.00	150.50
Bloom	2,100.00	1,080.00	58.00	231.62
Bremner	1,800.00	823.50	20.00	275.27
Buchanan	1,800.00	951.01		193.70
Buena Vista	2,880.00	960.00	102.95	230.88
Butler	2,400.00	1,092.00	95.33	121.79
Calhoun	1,800.00	1,200.00	21.25	188.54
Carroll	2,000.00	1,000.00		73.47
Cass	1,800.00	1,180.00	101.38	238.77
Cedar	1,900.00	1,260.00		183.43
Cerro Gordo	2,400.00	840.00	858.43	68.00
Charles	1,800.00	1,300.00		117.00
Chickasaw	2,400.00	942.00		112.13
Clarke	1,800.00	960.00	12.50	76.91
Clay	1,800.00		180.00	51.62
Clayton	1,800.00	1,320.00		86.00
Clinton	2,500.00	1,200.00	72.50	158.76
Crawford	2,920.00	1,280.00	11.00	542.41
Dallas	2,000.00	1,200.00	65.35	116.13
Davis	1,800.00		229.33	127.41
DeWatt	2,700.00			129.00
Delaware	2,100.00	982.50	7.50	165.00
Des Moines	2,325.00	960.00		116.50
Dickinson	1,800.00	1,090.00		143.70
Dubuque	2,600.00		15.00	179.54
Emmet	1,800.00		751.50	189.66
Fayette	2,400.00	1,200.00		598.63
Floyd	1,800.00	565.84	429.61	95.50
Franklin	2,500.00	1,200.00		143.34
Fremont	2,300.00	1,080.00	34.00	115.29
Greene	1,800.00	1,080.00	34.50	154.08
Grundy	1,800.00	1,200.00	18.00	125.86
Guthrie	1,900.00	990.00	29.05	11.00
Hamilton	1,800.00	960.00		75.06
Hancock	1,800.00	415.00	812.50	107.84
Hardin	2,000.00	1,135.00		191.40
Harrison	1,800.00	1,040.00	86.27	118.75
Henry	1,849.98		454.70	325.09
Howard	1,800.00	960.00	48.50	375.07
Humboldt	1,800.00	1,360.00		189.84
Ia	2,000.00		961.25	128.28
Iowa	2,000.00		1,119.00	194.02
Jackson	2,000.00		117.25	116.44
Jasper	2,100.00	1,500.00	482.70	423.30
Jefferson	1,800.00		616.10	129.00
Johnson	2,300.00	1,320.00	24.88	228.30
Jones	2,000.00	960.00		44.00
Keokuk	1,800.00	1,020.00	644.74	200.02
Kossuth	2,500.00	1,440.00	45.60	259.17

TABLE NO. 8—PART I—Continued

Counties	Salary of superintendent	Salary of deputy	Other clerical help	Postage, etc.
Lee	2,433.22			203.13
Lincoln	1,500.00	1,200.00	145.00	181.97
Louis	1,500.00		780.00	26.50
Lucas	2,000.00	900.00		45.98
Lyon	1,800.00	900.00	99.54	
Madison	1,500.00	1,080.00	67.76	48.08
Mahaska	1,800.00	1,200.00	155.00	287.89
Marion	1,800.00	1,200.00	2.00	19.05
Marshall	2,300.00	1,080.00		164.53
Mills	1,833.36		625.67	152.23
Mitchell	1,800.00	1,200.00	12.30	100.00
Monona	1,765.00	981.00	3.50	83.43
Monroe	1,500.00	900.00	4.80	160.80
Montgomery	1,800.00	925.00		90.19
Muscataine	2,400.00	1,080.00	47.35	223.04
O'Brien	1,800.00	1,080.00	37.00	154.52
Oceola	1,800.00	1,035.00		131.23
Page	1,933.24	1,280.00		80.28
Palo Alto	2,150.00	1,080.00		93.50
Plymouth	1,800.00	1,280.00		241.28
Pocahontas	1,800.00	1,100.00		110.19
Polk	2,000.00	1,500.00	11.00	226.80
Pottawattamie	2,400.00	1,080.00		32.70
Poweshiek	1,824.99	1,027.85	47.00	437.49
Ringgold	1,800.00	1,010.00	5.50	226.23
Ross	2,000.00	600.00	10.00	134.98
Scott	2,500.00		1,320.00	135.78
Shelby	1,800.00		259.35	78.86
Sioux	2,500.00	1,200.00		240.18
Story	2,100.00	1,200.00		158.50
Tama	1,800.00	910.00	50.00	176.91
Taylor	1,800.00			66.80
Union	1,800.00		701.14	133.05
Van Buren	1,800.00	800.00		145.40
Wapello	1,909.22	900.00	36.25	159.84
Warren	2,000.00	1,020.00	64.00	307.08
Washington	1,915.47	1,200.00	4.00	112.84
Wayne	1,800.00	900.00	12.00	136.78
Webster	2,400.00	1,500.00		142.39
Winnebago	1,785.00		337.97	74.54
Winnebush	1,800.00		840.00	219.00
Woodbury	2,800.00	1,666.64	48.00	89.02
Worth	1,800.00		518.25	87.51
Wright	2,700.00	1,080.00	42.50	202.20
Totals	\$ 203,001.96	\$ 80,850.44	\$ 14,505.43	\$ 15,207.43

TABLE NO. 8

Part II—Superintendents of Schools: Salaries and Expense of Office and of Normal Training Work for the year 1927

Counties	Expense visiting schools, etc.	Expense of normal institute	Total cost of office	Less fees of office	Net cost of office
Adair	\$ 319.94	\$ 311.75	\$ 3,635.94	\$ 97.00	\$ 3,538.94
Adams	130.71	236.98	2,208.70	120.00	2,088.70
Adams	301.05	285.59	4,006.64	192.00	3,814.64
Appanoose	227.68	209.25	3,500.18	202.00	3,298.18
Audubon	100.10	224.25	3,242.36	91.50	3,150.86
Benton	319.68	290.00	3,968.76	196.00	3,772.76
Black Hawk	183.85	249.23	4,343.56	145.00	4,198.56
Bloom	425.22	301.85	4,226.79	74.50	4,152.29
Bremers	155.60	171.52	3,224.80	61.50	3,163.30
Buchanan	445.85	237.00	3,647.56	64.50	3,583.06
Buena Vista	300.19	216.60	4,727.53	77.00	4,650.53
Butler	286.15	180.38	4,175.97	135.00	4,040.97
Calhoun	379.55	252.25	3,848.30	74.00	3,774.30
Carroll	349.96	265.23	3,088.60	98.00	3,000.60
Cass	344.00	239.17	3,803.23	270.00	3,533.23
Cedar	154.18	254.10	3,671.71	51.50	3,620.21
Cerro Gordo	255.25	20.00	3,910.78	83.50	3,827.28
Cherokee	225.77	240.50	3,583.20	79.00	3,504.20
Chickasaw	318.80		3,772.93		3,772.93
Clarke	116.25		2,962.66	167.00	2,795.66
Clay	80.80	200.00	2,421.45	124.00	2,297.45
Clayton	205.30	303.00	3,823.50	261.00	3,562.50
Clinton	409.85	276.63	4,747.74	243.00	4,504.74
Crawford	176.35	254.35	3,084.11	106.00	2,978.11
Dallas	450.70	227.21	4,068.39	90.00	3,978.39
Davis	221.70	160.00	3,648.44	168.00	3,480.44
Deaer	227.58	237.58	3,960.50	202.00	3,758.50
Delaware	484.58	365.22	4,004.60	140.00	3,864.60
Des Moines	322.50	447.69	4,201.75	107.00	4,094.75
Dickinson	276.32		3,309.92	37.00	3,272.92
Dubuque	343.67	515.55	3,553.76	345.00	3,208.76
Emmet	420.60	234.00	4,416.00	92.00	4,324.00
Fayette	290.88	311.11	4,009.62	208.00	3,801.62
Floyd	191.56	280.00	3,372.60	60.50	3,312.10
Franklin	231.69	201.28	4,226.21	124.00	4,102.21
Fremont	247.20	307.70	3,975.19	65.50	3,909.69
Greene	296.40	245.19	3,590.06	113.00	3,477.06
Grundy	300.74	222.40	3,867.00	105.00	3,762.00
Guthrie	439.69	294.90	3,694.55	80.50	3,614.05
Hamilton	300.96	190.00	3,235.91	165.00	3,070.91
Hancock	299.21	226.55	3,469.90	119.00	3,350.90
Hardin	548.80	348.80	4,229.39	185.00	4,044.39
Harrison	313.98	79.31	3,438.31	100.50	3,337.81
Henry	208.00	286.95	3,244.69	125.00	3,119.69
Howard	179.10	273.00	3,638.67	123.00	3,515.67
Humboldt	142.15	276.00	3,611.97	160.00	3,451.97
Ia	117.50	212.70	3,119.57	30.50	3,089.07
Iowa	160.60	241.43	3,715.05	159.00	3,556.05
Jackson	225.01		2,458.70	186.00	2,272.70
Jasper	548.80		3,064.85		3,064.85
Jefferson	350.84	279.00	3,175.90	201.00	2,974.90
Johnson	362.23	346.50	4,481.47	125.00	4,356.47
Jones	175.15		3,180.05	121.00	3,059.05
Keokuk	481.65	230.00	4,476.41	219.00	4,257.41
Kossuth	385.50		4,609.27	97.50	4,511.77

TABLE NO. 8—PART II—Continued

Counties	Expense visiting schools, etc.	Expense of normal institute	Total cost of office	Less fees of office	Net cost of office
Lee	380.30	302.49	3,419.14		3,419.14
Linn	367.45	307.70	3,322.12	266.00	3,056.12
Louis	106.70	209.36	3,903.06	60.00	3,843.06
Lucas	391.60	281.25	3,488.73	203.00	3,285.73
Lyon	390.50	259.30	3,419.34	199.00	3,220.34
Madison	195.36	212.36	3,406.46	114.00	3,292.46
Mahaska	364.87	445.40	4,155.16	108.00	4,047.16
Marion	425.23	182.50	3,623.00	161.00	3,462.00
Marshall	318.03	336.24	4,068.79	99.00	3,969.79
Mills	188.61	284.70	3,084.57	116.00	2,968.57
Mitchell	283.12	292.00	3,747.22	44.50	3,702.72
Monona	248.00	95.00	3,147.49	92.50	3,054.99
Monroe	196.63	266.30	3,331.53	98.50	3,233.03
Montgomery	222.12	257.60	3,307.51	79.50	3,228.01
Muscatine	441.40	—	4,291.79	140.00	4,151.79
O'Brien	314.70	240.00	3,657.73	166.00	3,491.73
Oceola	224.50	215.00	3,405.75	103.00	3,302.75
Page	224.83	—	3,634.55	90.00	3,544.55
Palo Alto	295.74	179.75	3,698.59	259.50	3,439.09
Plymouth	242.10	281.25	3,945.73	188.00	3,757.73
Pocahontas	256.69	324.53	3,619.41	—	3,619.41
Polk	416.69	359.96	5,632.45	296.00	5,336.45
Pottawattamie	581.85	337.51	4,964.12	176.00	4,788.12
Poweshiek	263.23	—	3,690.66	—	3,690.66
Ringgold	205.75	248.06	3,565.33	93.48	3,471.85
Sac	416.00	134.66	4,296.64	168.00	4,128.64
Scott	439.55	225.70	4,631.00	221.00	4,410.00
Shelby	384.70	310.78	2,833.69	223.00	2,610.69
Sioux	459.18	15.50	4,414.86	239.00	4,175.86
Story	445.00	225.90	4,128.80	101.50	4,027.30
Tama	296.00	275.99	3,533.90	134.00	3,399.90
Taylor	377.28	244.17	3,244.17	—	3,244.17
Union	361.50	347.85	3,343.34	196.00	3,147.34
Van Buren	372.25	367.19	3,383.84	126.00	3,257.84
Wapello	226.22	434.90	3,852.52	217.00	3,635.52
Warren	312.08	—	3,700.36	207.00	3,493.36
Washington	327.20	298.73	3,838.24	101.00	3,737.24
Wayne	252.80	225.16	3,407.74	169.00	3,238.74
Weber	324.64	—	4,722.89	166.00	4,556.89
Winnebago	35.60	—	2,811.13	—	2,811.13
Winneblesh	457.00	261.00	3,577.00	75.00	3,502.00
Woodbury	508.90	444.06	5,547.52	148.50	5,399.02
Worth	339.50	—	2,765.26	41.00	2,724.26
Wright	—	230.92	4,275.77	221.00	4,054.77
Totals	\$ 20,946.28	\$ 22,365.78	\$379,877.39	\$ 12,826.07	\$ 356,051.32

TABLE NO. 9

Part I—County Recorders: Salaries and Expense, Fees Collected and Net Cost of Office for the Year 1927

Counties	Salary of recorder	Salary of deputies	Other clerical help	Postage, etc.
Adair	\$ 1,600.00	\$ 796.67	\$ 32.76	\$ 59.41
Adams	1,600.00	—	189.00	60.48
Allamakee	1,700.00	1,300.00	—	40.00
Appanoose	1,600.00	950.00	615.65	47.60
Audubon	1,600.00	875.00	—	22.90
Benton	1,800.00	1,020.00	42.79	109.56
Black Hawk	2,342.32	1,630.00	2,171.00	94.00
Boone	1,900.00	1,050.00	13.30	83.11
Branford	1,700.00	141.00	203.10	68.56
Buchanan	1,700.00	900.00	—	41.00
Buena Vista	1,700.00	1,080.00	24.50	78.48
Butler	1,700.00	900.00	40.80	45.70
Calhoun	1,700.00	1,200.00	8.00	83.24
Carroll	1,800.00	1,000.00	28.00	96.00
Cass	1,700.00	1,260.00	—	30.00
Cedar	1,700.00	—	109.30	50.20
Cerro Gordo	2,100.00	2,220.00	1,078.50	147.86
Cerro	1,700.00	960.00	—	40.56
Chickasaw	1,700.00	960.00	—	92.84
Clarke	1,600.00	800.00	—	27.86
Clay	1,700.00	960.00	—	42.52
Clayton	1,800.00	1,220.00	—	185.75
Clinton	2,200.00	1,500.00	800.00	106.40
Crawford	1,800.00	1,500.00	65.32	84.22
Dallas	1,600.00	1,200.00	—	—
Davis	1,600.00	900.00	—	6.77
Decatur	1,700.00	1,080.00	—	45.17
Delaware	1,700.00	1,400.00	8.00	59.60
Des Moines	2,100.00	1,140.00	35.00	—
Dickinson	1,600.00	900.00	—	45.86
Dubuque	2,400.00	2,360.00	—	76.10
Emmet	1,600.00	900.00	—	72.50
Essex	1,600.00	800.00	—	132.30
Floyd	1,700.00	850.00	—	90.00
Franklin	1,700.00	850.00	—	—
Fremont	1,700.00	800.00	—	74.30
Greene	1,700.00	850.00	—	50.70
Grundy	1,600.00	800.00	—	32.40
Guthrie	1,700.00	436.12	800.00	—
Hamilton	1,800.00	1,080.00	118.50	79.65
Hancock	1,600.00	960.00	—	78.24
Hardin	1,800.00	1,200.00	17.70	120.88
Harrison	1,800.00	1,300.00	57.40	126.32
Henry	1,700.00	950.00	—	8.00
Howard	1,600.00	—	182.00	35.52
Humboldt	1,600.00	—	1,020.00	23.22
Ia	1,600.00	900.00	—	30.00
Iowa	1,700.00	1,071.00	—	31.25
Jackson	1,700.00	1,200.00	—	56.65
Jasper	1,800.00	1,200.00	—	88.36
Jefferson	1,700.00	—	198.00	63.00
Johnson	1,900.00	1,425.10	70.00	57.00
Jones	1,700.00	—	235.20	14.37
Keokuk	1,800.00	700.00	230.00	82.50
Kossuth	1,900.00	1,080.00	87.50	77.06

TABLE NO. 9—PART 1—Continued

Counties	Salary of recorder	Salary of deputies	Other clerical help	Postage, etc.
Lee	2,000.00	1,600.00	955.50	80.75
Lincoln	2,500.00	1,750.00	2,458.00	170.44
Louis	1,600.00	800.00	8.98	82.92
Lucas	1,700.00	425.00	416.60	34.47
Lyon	1,700.00	1,017.16		134.75
Madison	1,600.00	500.00	305.64	19.60
Manitowish	1,000.00	950.00		56.80
Marion	1,800.00	1,200.00	81.50	11.55
Marshall	2,000.00	1,080.00		44.96
Mills	1,600.00		208.50	74.32
Mitchell	1,600.00		574.25	25.63
Monona	1,700.00	880.00		119.72
Monroe	1,800.00	950.00		31.82
Montgomery	1,700.00	850.00	10.50	
Muscataine	1,900.00	1,300.00		20.12
O'Brien	1,700.00	830.00	16.00	63.17
Oconto	1,500.00	995.28		47.76
Pack	1,800.00	207.50		52.91
Palo Alto	1,700.00	1,080.00		65.40
Plymouth	1,800.00	1,200.00		98.26
Pocahontas	1,700.00	1,140.00		83.47
Polk	3,100.00	16,204.47	4,235.50	202.50
Pottawattamie	2,448.50	2,000.00	3,530.00	130.56
Poweshiek	1,700.00	1,390.00		43.31
Ringgold	1,600.00	800.00		27.84
Sac	1,700.00	1,080.00		110.40
Scott	2,500.00	3,250.00	1,106.00	105.25
Shelby	1,700.00	1,082.50		22.88
Sioux	1,900.00	1,490.00		150.29
Story	1,900.00	1,200.00	84.20	150.75
Tama	1,800.00	1,700.00		105.21
Taylor	1,700.00			23.90
Union	1,700.00	1,080.00		28.00
Van Buren	1,600.00		169.25	46.00
Wapello	2,150.96	1,350.00	585.00	50.00
Warren	1,700.00	1,020.00	19.20	6.81
Washington	1,700.00	1,090.00		43.75
Wayne	1,600.00	850.00		38.32
Webster	2,200.00	1,200.00	1,200.00	4.26
Winnebago	1,600.00	840.00		49.44
Winnebuck	1,800.00		215.20	40.00
Woodbury	2,100.00	7,130.00	1,440.00	201.12
Worth	1,600.00		482.50	42.15
Wright	1,800.00	1,080.00	4.00	15.26
Totals	\$ 179,798.33	\$ 117,331.46	\$ 26,501.15	\$ 6,406.56

TABLE NO. 9

Part II—County Recorders: Salaries and Expense, Fees Collected and Net Cost of Office for the Year 1927

Counties	Total cost of office	Fees collected	Net cost of office	Net profit to county
Adair	2,479.84	\$ 1,277.90	\$ 1,201.94	
Adams	1,850.08	870.20	979.88	
Allamakee	2,940.00	1,050.20	1,889.80	
Appanoose	2,512.25	1,714.10	1,799.15	
Audubon	2,050.50	1,094.80	1,956.19	
Benton	2,972.25	2,384.00	587.45	
Black Hawk	6,254.32	6,137.23	107.07	
Boone	3,016.31	1,900.25	1,056.06	
Bremer	2,142.06	793.20	1,348.86	
Buchanan	2,941.00	1,591.15	1,049.85	
Buena Vista	2,892.88	1,889.80	1,003.18	
Butler	2,696.50	1,749.50	947.00	
Calhoun	2,901.24	1,781.20	1,240.04	
Carroll	2,024.00	1,504.15	1,379.85	
Cass	2,900.00	2,021.50	908.50	
Cedar	1,800.50	1,208.15	591.35	
Cerro Gordo	3,546.36	4,596.80	949.56	
Cherokee	2,700.06	1,463.70	1,237.26	
Chickasaw	2,753.84	1,332.20	1,401.64	
Clarke	2,427.86	1,006.60	1,423.26	
Clay	2,702.33	1,835.60	866.96	
Clayton	3,306.75	1,319.75	1,986.00	
Clinton	4,706.40	3,822.00	833.80	
Crawford	3,418.25	2,249.10	1,169.15	
Dallas	3,100.00	2,362.45	737.55	
Davis	2,506.77	886.00	1,620.77	
Decatur	2,852.17	1,692.15	1,152.02	
Delaware	3,707.60	1,518.25	1,189.35	
Des Moines	3,275.00	2,181.00	1,094.00	
Dickinson	2,545.86	1,642.40	903.46	
Dubuque	2,436.10	2,435.75	1,070.35	
Emmet	2,573.22	1,449.45	1,124.14	
Fayette	3,422.20	2,476.96	945.23	
Floyd	2,640.00	1,817.15	822.85	
Franklin	2,550.00	1,633.10	896.90	
Fremont	2,694.30	1,701.15	923.15	
Greene	2,800.70	1,636.00	964.40	
Grundy	2,423.40	1,280.85	1,142.55	
Guthrie	2,426.12	1,739.45	686.67	
Hamilton	3,078.15	1,792.50	1,285.65	
Hancock	2,668.24	1,355.25	1,314.99	
Hardin	3,158.58	2,360.15	775.43	
Harrison	3,188.73	2,748.30	435.43	
Henry	2,628.00	1,000.90	1,577.10	
Howard	1,818.93	1,177.06	641.88	
Humboldt	2,645.22	1,508.75	1,136.47	
Ia	2,580.00		2,580.00	
Iowa	2,806.61	1,563.70	1,242.31	
Jackson	2,965.65	1,104.95	1,860.70	
Jasper	3,188.36		3,188.36	
Jefferson	1,961.60		1,961.60	
Johnson	3,459.10	2,423.85	1,035.25	
Jones	1,951.77	1,346.39	605.47	
Keokuk	2,913.65	1,628.95	1,284.65	
Kossuth	3,094.56	2,665.40	929.16	

TABLE NO. 9—PART II—Continued

Counties	Total cost of office	Fees collected	Net cost of office	Net profit to county
Lee	5,336.25	2,613.30	2,712.95	
Linn	6,878.44	6,184.69		\$ 1,508.16
Louis	2,408.90	1,115.30	1,380.60	
Lucas	2,576.07	1,162.00	1,414.07	
Lyons	2,851.91	1,434.65	1,417.26	
Madison	2,485.24	1,310.10	1,175.14	
Mahaska	2,906.80	2,155.50	751.30	
Marion	3,062.75	2,101.85	960.90	
Marshall	3,124.96	2,636.95	498.01	
Mills	1,882.82	1,815.70	67.12	
Mitchell	2,190.98	1,018.55	1,181.43	
Monona	2,853.72	2,065.06	788.67	
Monroe	2,781.82	1,591.60	1,190.22	
Montgomery	2,599.96	1,727.05	872.21	
Muscataine	3,120.12	2,332.50	787.62	
O'Brien	2,629.17	1,836.70	802.47	
Oscola	2,645.00	904.35	1,738.65	
Page	2,029.51	2,470.85		\$ 441.34
Palo Alto	3,845.49	1,669.85	1,175.55	
Plymouth	3,088.29	1,715.40	1,372.89	
Pocahontas	2,923.47		2,923.47	
Polk	23,881.97	21,231.85	2,650.12	
Pottawattamie	8,102.55	9,312.00		\$ 1,209.45
Poweshiek	2,942.31	2,100.95	833.36	
Ringgold	2,437.84	1,151.15	1,276.69	
Sac	2,800.49	1,714.10	1,176.39	
Scott	7,050.35	6,423.00	627.35	
Shelby	2,806.28	1,471.80	1,334.48	
Sioux	3,540.29	1,861.60	1,678.69	
Story	3,334.55	3,244.55	90.40	
Tama	3,106.21	2,151.65	953.56	
Taylor	1,723.96	1,382.39	341.73	
Union	2,818.00	1,580.00	1,238.00	
Van Buren	1,815.35	919.65	895.30	
Wapello	4,155.05	2,916.25	1,238.80	
Warren	2,746.01	1,618.50	1,127.51	
Washington	2,823.75	1,494.55	1,329.29	
Wayne	2,478.32	1,409.15	1,069.17	
Webster	4,204.32	4,175.60	728.63	
Winnebago	2,486.44		2,489.44	
Winnebuck	2,055.20	1,248.25	807.05	
Woodbury	11,571.13	11,137.85	733.27	
Worth	2,135.68	823.90	1,311.78	
Wright	2,929.25	2,209.25	750.01	
Totals	\$ 300,237.34	\$ 221,510.06	\$ 111,648.14	\$ 2,020.85

TABLE NO. 10

Part I—County Attorneys: Salaries and Expense and Total Cost of Office for the Year 1927

Counties	Salary of attorney	Per cent on fines	Fees on school fund and foreclosures	Other fees	Total compensation of county attorney
Adair	\$ 1,100.00				\$ 1,100.00
Adams	1,100.00	\$ 127.80		\$ 325.00	1,552.80
Allamakee	1,400.00				1,400.00
Appanoose	1,700.00	378.42		350.00	2,428.42
Audubon	1,100.00	124.00		50.00	1,274.00
Benton	1,600.00	35.00			1,635.00
Black Hawk	2,500.00	1,296.25		2,850.00	6,646.25
Boone	1,700.00	169.00		425.00	2,294.00
Bremer	1,400.00	421.46			1,821.46
Buchanan	1,400.00	1,385.35			2,785.35
Buena Vista	1,283.25	601.85			1,885.11
Butler	1,400.00	259.50			1,659.50
Calhoun	1,400.00	345.55		526.00	2,271.55
Carroll	1,600.00	115.92			1,715.92
Cass	1,400.00	130.18			1,530.18
Cedar	1,400.00	105.10		65.50	1,570.60
Cerro Gordo	2,000.00	1,203.00		940.10	4,143.10
Cherokee	1,400.00	172.25			1,624.75
Chickasaw	1,400.00	167.50			1,567.50
Clarke	1,300.00	92.50			1,392.50
Clay	1,400.00	227.80		100.00	1,727.80
Clayton	1,600.00	272.34			1,872.34
Clinton	2,900.00	1,431.53		1,671.75	5,803.28
Crawford	1,600.00	206.70		85.00	1,891.70
Dallas	1,700.00	204.02		2,429.00	4,333.02
Davis	1,100.00	56.65			1,156.65
Decatur	1,400.00	77.10			1,477.10
Delaware	1,400.00	228.64			1,628.64
Des Moines	2,000.00	966.85		350.00	3,316.85
Dickinson	1,100.00	368.40			1,468.40
Dubuque	2,500.00	171.82	50.00		2,721.82
Emmet	1,100.00	369.21		325.00	1,694.21
Fayette	1,700.00	458.50			2,158.50
Floyd	1,400.00	302.45			1,702.45
Franklin	1,400.00	145.00			1,545.00
Fremont	1,400.00	169.75			1,569.75
Greene	1,400.00	185.00			1,585.00
Grundy	1,100.00	130.50			1,230.50
Guthrie	1,400.00	268.14			1,718.14
Hamilton	1,600.00	116.55		125.00	1,841.55
Hancock	1,110.00	247.30			1,357.30
Hardin	1,600.00	170.00	182.15	31.25	1,983.40
Harrison	1,600.00	369.99		463.65	2,433.64
Henry	1,400.00	5.50			1,405.50
Howard	1,100.00	541.68			1,641.68
Humboldt	2,100.00	538.90			2,638.90
Ida	1,100.00				1,100.00
Iowa	1,400.00	247.10			1,647.10
Jackson	1,400.00	300.50			1,700.50
Jasper	2,700.00	2,432.54		122.00	5,254.54
Jefferson	1,400.00	259.14		125.00	1,784.14
Johnson	1,700.00	41.90			1,741.90
Jones	1,400.00	243.75			1,643.75
Keokuk	1,600.00	102.00		125.00	1,827.00
Kossuth	1,700.00	197.50		574.55	2,472.05

TABLE NO. 10—PART I—Continued

Counties	Salary of attorney	Per cent on fines	Fees on school fund and foreclosures	Other fees	Total compensation of county attorney
Lee	2,500.00	139.50			2,639.50
Linn	3,000.00	6,090.29			9,090.29
Louis	1,100.00	60.00		150.00	1,310.00
Lucas	1,400.00	829.21	550.00		2,789.21
Lyon	1,400.00	117.50		150.00	1,667.50
Madison	1,100.00	65.50	67.32		1,232.82
Malhaska	1,700.00	259.50		1,025.00	2,984.50
Marion	1,600.00	187.00		50.00	1,837.00
Marshall	1,700.00	444.45		1,060.50	3,404.95
Mills	1,026.82	115.20			1,142.02
Mitchell	1,100.00	197.50			1,297.50
Monona	1,400.00	136.80	535.00		2,071.80
Monroe	1,000.00	849.38			1,849.38
Montgomery	1,400.00	569.00			1,969.00
Muscatine	1,700.00	567.57		287.10	2,554.67
O'Brien	1,400.00	416.50		100.00	1,916.50
Oseola	1,099.92	302.40			1,402.32
Page	1,600.00	381.55	500.00		2,481.55
Palo Alto	1,400.00	376.55			1,776.55
Pocahontas	1,600.00	353.00		475.00	2,428.00
Polk	1,400.00	360.00			1,760.00
Pottawattamie	3,000.00	4,430.52		4,700.00	12,130.52
Poweshiek	3,500.00	2,128.65			5,628.65
Ringgold	1,400.00	22.50			1,422.50
Sac	1,100.00	100.00	29.75	102.60	1,332.35
Scott	1,400.00	137.50		137.50	1,575.00
Shelby	3,000.00	2,267.15		1,135.00	6,372.15
Sioux	1,400.00	119.00			1,519.00
Story	1,700.00	169.00		125.00	1,994.00
Tama	1,700.00	314.56		100.00	2,114.56
Taylor	1,600.00	74.20		350.00	2,024.20
Union	1,400.00	296.00	17.50		1,713.50
Van Buren	1,400.00	175.69			1,575.69
Wapello	1,100.00	82.55			1,182.55
Warren	1,000.00	1,509.92		425.00	3,935.92
Washington	1,400.00	100.00			1,500.00
Wayne	1,400.00	50.00			1,450.00
Webster	1,100.00	62.50	5.00	15.00	1,182.50
Winneshiek	2,000.00	453.00			2,453.00
Woodbury	1,100.00	324.80			1,424.80
Worth	1,600.00	232.00			1,832.00
Wright	1,100.00	636.91			1,736.91
Totals	\$153,419.92	\$46,309.38	\$1,006.72	\$20,701.00	\$222,396.92

TABLE NO. 10

Part II—County Attorneys: Salaries and Expense and Total Cost of Office for the Year 1927

Counties	Assistants to county attorney	Postage	Amount paid assistant counsel	Expense including office rent	Total cost of office
Adair	\$ 419.00	\$ 5.28	\$ 200.00	\$ 20.30	\$ 1,754.48
Adams				251.58	1,804.38
Allamakee	15.00		2,142.75	150.00	3,707.75
Appanoose		6.70	405.00	340.63	3,180.74
Audubon				293.13	1,567.13
Benton			155.00	575.31	2,365.31
Black Hawk	4,451.00	34.00	1,739.08	2,055.68	14,908.07
Boone			1,000.00	67.50	3,261.50
Bremer	155.80	11.13	140.00	1,394.29	3,325.68
Buchanan	987.05			242.85	4,015.25
Buena Vista	160.00		150.00	2,430.71	3,430.71
Butler	1,192.30	2.00		417.66	3,400.00
Calhoun	255.00			297.56	2,834.11
Carroll		5.00		474.47	2,198.39
Cass				473.00	1,905.18
Cedar		2.00		284.54	1,861.50
Cerro Gordo	3,022.70	48.67		377.75	7,588.82
Cherokee	39.50	155.40	502.90	341.71	2,064.26
Chickasaw		17.40		557.72	2,145.62
Clarke				163.00	1,364.50
Clay	600.00	34.53	200.00	567.90	2,402.70
Clayton	365.00	26.84	5,436.98	899.00	12,001.10
Clinton	1,020.00	108.88		58.57	3,679.15
Crawford	688.80	40.92	240.00	236.72	3,096.46
Dallas		5.70	25.00	660.00	1,647.35
Decatur	2,357.50	36.16		851.72	4,735.07
Delaware					1,638.64
Des Moines		29.06	1,000.00	454.02	4,426.92
Dickinson	170.00	36.62		198.13	1,913.14
Dubuque	2,600.00	21.50		630.00	5,325.38
Emmet		11.86	175.00	508.18	2,479.25
Fayette		11.40	1,412.00	1,375.91	4,957.81
Floyd			1,275.00	494.54	3,471.99
Franklin				386.35	1,928.35
Frederick		10.88		259.26	1,780.21
Greene			210.00	1,020.00	2,815.00
Grundy				126.17	1,356.67
Guthrie	44.51			236.00	1,900.55
Hamilton		6.00		1,458.77	3,280.32
Hancock		45.40		405.14	1,910.84
Hardin				87.29	2,070.69
Harrison	6.00		1,050.00	442.96	3,223.59
Henry	80.00	8.00	1,796.45	255.00	3,845.00
Howard	61.61	390.00		2,235.29	3,256.90
Humboldt		38.86		2,531.68	2,210.44
Ia			1,300.74	323.99	2,724.73
Iowa	30.00			407.17	2,074.27
Jackson		22.00		407.77	2,090.27
Jasper	800.00			255.04	5,449.68
Jefferson	30.00			2,360.00	2,194.14
Johnson			1,035.00	1,128.29	3,915.10
Jones				274.20	1,917.05
Keokuk	402.80	28.70	440.45	585.75	3,284.70
Kossuth				166.77	2,638.82

TABLE NO. 10—PART II—Continued

Counties	Assistants to county attorney	Postage	Amount paid assistant counsel	Expense including office rent	Total cost of office
Lee	1,000.00			1,639.31	5,278.71
Lincoln	4,000.00	49.32		3,289.66	17,229.27
Louis			1,842.41	106.00	2,787.41
Lucas				302.96	2,896.17
Lyon			605.25	373.01	2,644.76
Madison			125.00	546.00	1,908.85
Manitowish		45.74	350.00	776.19	4,156.43
Marion			654.16	51.95	2,325.11
Marshall	570.65	12.04	1,000.00	1,544.48	6,330.13
Mills				228.27	1,370.29
Mitchell		10.00	50.00	77.46	1,434.96
Monona		44.75	750.00	451.64	3,296.19
Monroe			400.00	5.00	2,854.38
Montgomery				1,969.00	2,616.00
Muscatine		7.00		54.42	2,616.00
O'Brien			240.00	1,360.59	2,520.00
Oswego		30.99		135.88	1,569.19
Pack		15.08	587.20	158.30	2,243.01
Palo Alto		36.71	721.50	307.80	2,753.27
Plymouth	11.00	75.00		186.00	2,655.00
Pocahontas		81.53		1,841.53	2,539.36
Polk	12,680.48	45.50	9,173.75	34,009.55	54,879.28
Pottawattamie	3,345.00	42.00		283.19	8,498.84
Poweshiek	218.54	24.45		315.00	2,531.62
Ringgold		24.32		293.80	1,619.97
Sac			134.75	344.28	2,016.53
Shelby	4,000.00	36.50		22.00	10,430.66
Sioux		22.08		11.40	1,552.48
Story		31.92	784.00	201.02	3,008.84
Tama		40.00	1,065.00	929.82	5,079.28
Taylor		6.48		688.27	2,719.06
Union	540.00	9.00	1,243.50	280.41	3,007.75
Van Buren			650.00	5.04	3,371.14
Wapello	1,008.20	44.14		1,826.55	2,514.81
Warren			100.00	389.12	1,089.12
Washington		10.00		367.94	1,827.94
Wayne	73.20	22.08	11.30	1,289.08	2,289.08
Webster	1,000.00	400.22	1,600.00	300.00	6,793.22
Winnebago		44.58		306.55	1,706.23
Winnebush			907.73	3,830.23	5,000.00
Woodbury	5,000.00		4,000.00	3,494.26	17,031.77
Worth				325.00	1,425.00
Wright		35.36	4,196.80		6,135.10
Totals	\$ 54,570.02	\$ 2,180.01	\$ 54,088.06	\$ 46,347.42	\$ 380,463.33

TABLE NO. 11

Part I—County Engineers and County Coroners: Salaries and Expense of Office and Net Cost for the Year 1927

Counties	Salary of engineer	Automobile expense	Railway and livery expense	Hotel expense	Supplies
Adair	\$ 2,922.69	\$ 269.92			\$ 23.02
Adams	2,875.76				
Allamakee	2,542.99				
Appanoose	1,960.50	389.95			
Audubon	2,481.40	326.56			
Benton	5,925.00	1,053.60	\$ 1.73	\$ 77.34	645.81
Black Hawk	6,965.03	1,076.40			218.59
Boone	6,272.37	1,917.59		7.50	67.56
Bremer	2,539.36				63.85
Buchanan	2,670.87				
Buena Vista	7,082.05	2,007.77			
Butler	3,568.39	783.94			150.54
Calhoun	4,882.80	1,839.50		64.80	70.55
Carroll	3,007.00	790.80			28.29
Cass	2,827.73	781.80		12.22	140.96
Cedar	19,391.94		1,009.20	1.58	439.77
Cerro Gordo	4,462.30	799.49			52.67
Cherokee	5,708.97	1,109.23			26.95
Chickasaw	2,556.33		561.60		
Clarke	1,839.77	418.06			
Clay	2,909.67	1,833.65			75.61
Clayton	4,781.09		21.62		11.51
Clinton	6,899.69	1,168.70		25.75	
Crawford	4,814.50	528.96	9.10		5.26
Dallas	5,828.09	2,406.06		329.95	
David	2,600.00				15.00
Decatur	3,318.14	448.70			14.46
Delaware	4,216.23	430.50			
Des Moines	4,020.00	510.75			43.84
Dickinson	3,697.90	803.60			31.04
Dubuque	5,000.00				
Emmet	4,330.60	486.54			
Fayette	6,054.65				302.60
Floyd	5,488.14			11.00	58.36
Franklin	7,818.50	107.00			
Fremont	1,307.06	926.06			
Greene	5,831.50	2,287.10		16.34	
Grundy	6,142.10	411.90			
Guthrie	4,156.08	445.88			78.89
Hamilton	2,826.11	1,448.69			413.81
Hancock	3,517.33	1,138.80			306.86
Hardin	7,094.59	803.01			
Harrison	1,629.22	512.30			107.56
Henry	2,291.06				24.46
Howard	1,396.89			1,718.70	404.14
Humboldt	2,788.51	1,142.70			161.66
Ida	2,913.44		619.91		448.57
Iowa	2,349.49	525.00			
Jackson	4,724.67	291.06			86.88
Jasper	7,373.10		443.18		
Jefferson	3,300.64	810.75			77.44
Johnson	16,047.72	742.08			668.13
Jones	4,796.72	1,603.51			144.45
Keokuk	4,778.91			64.21	
Kossuth	6,286.61		287.42		135.17

TABLE NO. 11—PART I—Continued

Counties	Salary of engineer	Automobile expense	Railway and livery expense	Hotel expense	Supplies
Lee	7,200.00				
Lincoln	31,606.32	2,802.96			
Louisiana	4,000.00	1,587.00			346.98
Lucas	2,027.56				
Lyon	6,106.96	1,736.28			199.09
Madison	3,229.20	354.50			126.37
Manitowish	2,102.36	330.00			78.65
Marion	3,497.32	444.00			62.63
Marshall	6,016.43	773.19			167.52
Mills	1,609.45	316.19			
Mitchell	8,389.01	745.95			
Monona	4,383.50		326.78		16.02
Monroe	1,394.23	700.00			230.53
Montgomery	2,431.24	418.70			34.74
Muscatine	4,377.11				83.81
O'Brien	6,131.74	356.22			140.71
Osceola	3,816.05	747.50			58.40
Page	3,033.00	37.40			23.02
Palo Alto	4,076.74	1,024.69			
Plymouth	6,495.95	1,256.28			42.51
Pocahontas	3,057.52	289.00			
Polk	13,007.01	1,335.33			608.97
Pottawattamie	3,805.50				
Poweshiek	3,000.00	1,102.45			1,121.30
Ringgold					
Sac	6,879.40	438.49			82.80
Scott	7,106.50				
Shelby	3,001.37	586.25			8.11
Sioux	7,853.35	77.70			214.77
Story	2,443.51	706.60			148.28
Tama	16,941.00	3,902.68	4.04		2,240.48
Taylor	2,505.00				
Union	1,222.60	10.00			
Van Buren	1,281.69	224.25			128.91
Wapello	2,879.97				
Warren	4,871.77	436.54			
Washington	3,007.73	345.28			
Wayne	3,719.66	154.10			
Webster	6,832.49	1,005.70			375.13
Winnebago	1,835.60	317.90			15.43
Winnebush	2,400.00	4,086.47	1,050.50		7.90
Woodbury	6,254.64	1,300.32			
Worth	1,599.25				
Wright	3,027.80	1,127.06	3.72		142.55
Totals	\$400,365.26	\$72,707.92	\$5,549.29	\$9,228.80	\$12,364.79

TABLE NO. 11

Part II—County Engineers and County Coroners: Salaries and Expense of Office and Net Cost for the Year 1927

Counties	Miscellaneous	Total	Paid county for engineers' services	Net cost of county engineer	Expense and cost, etc., of drainage engineer	County coroners' compensation and cost for the year 1927
Adair	\$ 2.37	\$ 2,311.91		\$ 2,311.91	\$ 50.30	\$ 27.00
Adams	14.24	2,800.00		2,800.00		13.00
Adams		5,543.50		5,543.50	2,310.07	41.70
Appanoose	5.27	1,088.72		1,088.72	104.65	158.83
Audubon	71.57	3,310.12		3,310.12		5.10
Benton	63.91	8,347.38		8,347.38	4,464.54	140.71
Black Hawk	24.94	8,284.92		8,284.92		201.06
Boone		8,251.44	\$ 192.75	8,058.69	136.38	180.30
Bremer	5.00	3,608.21		3,608.21		102.56
Buchanan	515.87	2,952.27		2,952.27		154.15
Buena Vista		9,000.13		9,000.13		146.00
Butler		4,502.87		4,502.87		55.45
Calhoun	9.66	6,867.31		6,867.31	874.55	37.20
Carroll	14.59	1,877.38		1,877.38	2,047.09	60.55
Cass		3,066.71	846.13	3,120.58	5,734.11	11.25
Cedar	30.74	13,842.83		13,842.83		90.40
Cerro Gordo		5,314.52		5,314.52	858.65	106.80
Cherokee	37.46	6,862.61		6,862.61		190.80
Chickasaw	21.00	4,138.93		4,138.93		58.40
Clarke	899.18	3,157.25		3,157.25		55.87
Clay		9,198.23		9,198.23	203.85	55.87
Clayton		4,814.22	796.60	4,030.62		150.10
Clinton	33.52	5,127.66		5,127.66	58.80	844.72
Crawford	17.05	5,384.44	697.64	4,686.80		84.85
Dallas	14.04	12,504.05	1,876.83	16,627.23	1,292.25	68.65
Davis	3.50	3,616.50		3,606.70	205.54	81.65
Decatur	241.15	4,022.45		4,022.45		234.45
Delaware	12.44	4,659.17		4,659.17		53.25
Des Moines		5,574.50	508.19	4,771.40		272.94
Dickinson	51.51	4,584.14		4,584.14	235.70	55.85
Dubuque	164.47	6,906.47	823.49	6,082.98	2,728.47	286.55
Emmett	734.14	5,771.28		5,771.28	100.76	59.00
Fayette	231.34	7,390.50	1,234.58	6,155.92		150.49
Floyd	29.30	5,616.80		5,616.80		57.55
Franklin		7,925.50		7,925.50	1,501.50	65.55
Fremont	13.68	2,876.79		2,876.79	982.10	30.50
Greene		8,134.94	705.84	7,427.10	2,730.80	79.75
Grundy	15.56	6,569.85	885.10	5,684.75	284.30	29.59
Guthrie	27.50	4,654.75		4,654.75		55.15
Hamilton	8.67	5,847.19		5,847.19	328.49	54.90
Hancock	18.51	4,880.50		4,880.50	3,430.40	7.00
Hardin		7,897.40		7,897.40		26.80
Harrison	156.18	2,456.27		2,456.27	8,968.11	64.70
Henry		2,316.42		2,316.42		83.60
Howard	61.96	8,624.95		8,624.95		10.30
Humboldt	121.83	5,214.70	49.35	5,165.35	24.67	
Ida		3,926.92		3,926.92		5.00
Iowa	300.00	3,671.49		3,671.49		56.85
Jackson	89.06	5,191.66		5,191.66		137.75
Jasper	377.63	8,308.03		8,308.03		367.00
Jefferson	46.00	4,234.83	685.62	3,549.21	1,920.00	63.80
Johnson	107.81	17,365.74		17,365.74		29.05
Jones	28.51	6,321.59		6,321.59		96.10
Keokuk		4,856.85		4,856.85		
Kossuth	13.73	6,800.30	1,619.22	5,189.08	2,671.10	

TABLE NO. 11—PART II—Continued

Counties	Miscellaneous	Total	Paid county for engineers' services	Net cost of county engineer	Expense and cost, etc., of drainage engineer	County coroners' compensation and expense for the year 1927
Lee		7,200.00		7,200.00	829.13	310.10
Linn	66.30	34,562.58		34,562.58	321.45	923.65
Louis	68.00	6,048.21	1,062.53	5,045.48	865.38	35.25
Lucas	5.29	2,532.75		2,532.75		13.45
Lyon		8,922.54	511.67	7,510.87		
Madison		8,919.07		8,919.07		14.50
Mahaska	54.22	2,545.28		2,545.28	655.80	290.78
Marion	43.44	4,947.39	257.00	3,790.39		75.89
Marshall	137.96	7,696.02	936.87	6,759.15		303.45
Mills	11.51	2,137.15		2,137.15		15.20
Mitchell	19.62	9,136.56	1,318.51	7,818.05		36.80
Monona	25.92	4,750.22	570.35	4,179.87	908.65	25.50
Monroe		2,334.76		2,334.76		162.39
Montgomery	4.82	3,909.50		3,909.50	779.61	7.40
Muscatine	526.03	4,886.95		4,886.95	87.70	
O'Brien		6,577.67		6,577.67	65.60	
Oswego	18.89	4,640.84		4,640.84	8.00	
Page	1.50	2,663.92		2,663.92	210.00	60.60
Palo Alto		5,101.34		5,101.34	912.10	31.25
Plymouth	35.32	7,828.36		7,828.36		
Pocahontas	157.63	9,704.82		9,704.82		1,958.05
Polk	1,382.76	17,294.27		17,294.27	774.05	271.50
Pottawattamie		3,865.50		3,865.50		25.00
Poweshiek	1,695.31	6,919.06	1,049.52	5,869.54		6.00
Ringgold						
Sac	2.65	6,899.34		6,899.34	315.51	2,094.32
Scott	39.10	7,123.60		7,123.60		37.40
Shelby	27.62	5,023.75		5,023.75		
Sioux	77.65	8,223.77	565.94	7,657.83		155.50
Story		3,298.48		3,298.48	1,131.85	74.50
Tama	442.01	25,509.27		25,509.27		28.60
Taylor	96.61	2,631.61		2,631.61		11.50
Union	13.65	1,257.71		1,257.71		45.25
Van Buren	1.25	1,655.59		1,655.59		381.25
Wapello		2,879.97		2,879.97	429.50	72.15
Warren	21.89	5,340.71		5,340.71		102.63
Washington	1,983.40	2,436.41		2,436.41		6.00
Wayne	80	3,874.16		3,874.16		788.40
Webster		8,831.32		8,831.32		
Winnebago	8.00	2,166.93		2,166.93		45.50
Winneshiek	23.46	7,549.43	492.17	7,057.26		619.80
Woodbury	331.91	7,566.87		7,566.87		232.50
Worth		1,599.35		1,599.35		186.16
Wright	28.02	4,936.15	837.34	4,098.81		192.00
Totals	\$ 11,223.70	\$299,039.85	\$ 20,556.01	\$278,483.91	\$ 47,400.44	\$14,334.97

TABLE NO. 12

Part I—County Home: Expenditures for the Year 1927

Counties	Number of acres	Number of poor	Number of insane	Total number of inmates	Value of land	Value of buildings
Adair	160	8	3	11	\$ 24,000.00	\$ 16,000.00
Adams	160	10	10	20	25,000.00	5,000.00
Allamakee	226	28	22	50	20,000.00	22,000.00
Appanoose	220	29	—	29	20,000.00	14,750.00
Audubon	180	6	6	12	25,000.00	5,000.00
Benton	301	23	—	23	40,200.00	80,000.00
Black Hawk	280	40	31	90	56,000.00	78,275.00
Boone	255	16	53	69	27,160.00	117,000.00
Bremer	280	21	23	43	38,640.00	31,300.00
Buchanan	220	23	13	36	35,500.00	79,415.00
Bureau Vista	300	6	—	6	30,000.00	15,000.00
Butler	160	23	—	23	32,000.00	25,000.00
Calhoun	220	15	—	15	96,000.00	60,000.00
Carroll	124	14	—	14	24,800.00	7,000.00
Cedar	160	10	—	10	20,350.00	8,000.00
Cerro Gordo	300	26	19	47	40,000.00	70,000.00
Cherokee	202	34	27	61	68,600.00	88,500.00
Chickasaw	160	14	7	21	46,200.00	10,000.00
Clarke	160	14	—	14	24,000.00	33,400.00
Clay	300	12	—	12	20,500.00	17,500.00
Clayton	255	42	—	42	25,500.00	25,000.00
Crawford	300	80	26	116	30,000.00	35,000.00
Dallas	76	14	—	14	15,000.00	15,000.00
Davis	265	22	20	42	50,000.00	25,000.00
Dea	317	25	—	25	36,000.00	17,000.00
Dea	340	37	—	37	26,400.00	27,900.00
Delaware	340	32	—	32	24,000.00	30,000.00
Des Moines	257	53	65	118	51,400.00	96,400.00
Dickinson	120	8	2	10	8,400.00	15,200.00
Dubuque	300	67	—	67	26,000.00	20,500.00
Emmet	320	4	—	4	44,000.00	14,000.00
Fayette	458	26	47	73	52,670.00	48,777.00
Floyd	340	—	—	—	55,604.25	55,604.25
Franklin	160	8	—	8	22,000.00	—
Fremont	244	18	—	18	31,720.00	41,000.00
Greene	240	15	—	15	41,520.00	25,000.00
Grundy	160	7	1	8	24,000.00	16,340.00
Guthrie	300	16	30	46	20,400.00	29,000.00
Hamilton	240	14	20	34	86,000.00	—
Hancock	300	8	20	28	40,000.00	31,850.00
Hardin	140	—	17	17	22,880.00	29,835.00
Harrison	—	—	—	—	—	—
Henry	160	23	13	36	28,000.00	31,000.00
Howard	79	13	—	13	8,000.00	55,350.00
Humboldt	160	7	—	7	20,000.00	10,500.00
Ia	—	—	—	—	—	—
Iowa	327	—	21	21	95,000.00	—
Jackson	441	28	—	28	55,125.00	—
Jasper	280	27	—	27	26,000.00	46,567.00
Jefferson	231	18	—	18	55,000.00	45,000.00
Johnson	327	25	33	60	49,000.00	36,000.00
Jones	305	26	17	43	35,000.00	90,000.00
Keokuk	220	5	—	5	26,000.00	10,000.00
Kossuth	240	—	—	—	36,000.00	11,500.00
Lee	243	74	29	103	29,100.00	67,500.00

TABLE NO. 12—PART I—Continued

Counties	Number of acres	Number of poor	Number of insane	Total number of inmates	Value of land	Value of buildings
Lincoln	385	86	88	174	76,220.00	166,000.00
Louisiana	376	15	5	20	49,012.50	36,975.00
Lucas	196	14	17	31	32,270.00	32,000.00
Lyon	19	10	10	20	2,000.00	15,000.00
Madison	237	23	3	26	101,114.54	.....
Maehack	320	20	32	52	40,000.00	25,000.00
Marion	276	15	15	30	38,000.00	10,000.00
Marshall	400	38	52	90	80,000.00	30,400.00
Mills	200	12	12	24	50,000.00	10,000.00
Mitchell	72	9	9	18	10,800.00	9,000.00
Monona	120	18	18	36	15,000.00	13,000.00
Monroe	200	39	11	50	25,000.00	23,850.00
Montgomery	160	11	18	29	24,000.00	17,500.00
Muscatine	160	35	20	55	24,000.00	48,775.00
O'Brien	331	8	18	26	75,440.00	43,550.00
Oceola	.....	.....	.....	.....	.....	.....
Pace	170	36	26	62	40,000.00	34,000.00
Palo Alto	160	4	4	8	48,000.00	.....
Plymouth	280	12	12	24	56,000.00	13,460.00
Pocahontas	343	9	15	24	85,750.00	43,950.00
Polk	475	107	154	261	500,000.00	.....
Pottawattamie	240	48	48	96	48,000.00	22,161.88
Poweshiek	80	15	7	22	18,000.00	28,477.15
Ringgold	140	6	6	12	30,000.00	30,605.00
Sac	100	4	4	8	27,200.00	.....
Scott	190	103	103	206	44,550.00	96,880.00
Shelby	167	9	9	18	33,400.00	15,600.00
Sioux	120	10	17	27	19,200.00	15,000.00
Story	328	17	24	41	57,400.00	90,000.00
Tama	232	30	12	42	28,900.00	101,700.00
Taylor	320	17	17	34	35,200.00	27,800.00
Union	243	10	17	27	14,610.00	27,000.00
Van Buren	402	21	22	43	40,235.00	48,000.00
Wapello	328	47	25	72	65,600.00	95,700.00
Warren	260	15	15	30	28,300.00	7,140.00
Washington	141	19	23	42	18,000.00	58,000.00
Wayne	240	13	16	29	30,000.00	33,300.00
Webster	280	37	41	78	70,000.00	121,600.00
Winnebago	240	14	17	31	19,200.00	47,100.00
Winnesiek	240	15	36	51	18,000.00	60,000.00
Woodbury	230	88	88	176	46,000.00	301,000.00
Worth	160	12	12	24	17,500.00	2,500.00
Wright	330	.....	.....	.....	64,000.00	5,500.00
Totals	22,897	2,304	1,409	3,610	\$4,152,882.04	\$ 3,518,342.28

TABLE NO. 12

Part II—County Home: Expenditures for the Year 1927

Counties	Total value	Inventory Jan. 1, 1927	Expenditures for year, less permanent improvements	Receipts above expense	Total
Adair	\$ 40,000.00	\$ 7,450.00	\$ 9,028.38	.....	\$ 16,508.38
Adams	40,000.00	7,475.63	5,680.18	.....	13,155.81
Allamakee	42,000.00	12,659.50	17,519.87	.....	30,179.37
Appanoose	34,755.00	5,356.65	6,923.84	.....	12,480.49
Audubon	33,000.00	5,006.00	4,318.73	.....	9,324.72
Benton	130,200.00	14,141.90	12,714.44	.....	20,886.34
Black Hawk	134,275.00	38,480.42	20,223.79	.....	54,704.21
Boone	149,220.00	6,083.50	22,399.68	.....	28,473.18
Bremner	69,040.00	17,148.50	29,636.69	.....	37,785.39
Buchanan	108,975.00	28,374.66	18,358.18	.....	36,732.54
Buena Vista	45,000.00	14,636.95	12,743.79	\$ 1,609.01	28,476.75
Butler	37,000.00	9,911.00	8,367.44	.....	18,278.44
Calhoun	156,000.00	18,367.25	8,374.62	.....	26,741.87
Carroll	31,880.00	6,217.40	7,173.04	.....	15,390.44
Cass	37,350.00	5,082.65	5,082.65	.....	14,148.42
Cedar	116,000.00	14,089.80	13,753.36	.....	27,843.16
Cerro Gordo	137,100.00	22,273.50	21,729.35	.....	44,002.85
Cherokee	56,200.00	8,603.00	6,174.61	.....	14,868.51
Chickasaw	57,400.00	7,068.05	7,362.22	.....	15,336.07
Clarke	20,800.00	4,267.66	8,658.79	.....	7,911.45
Clay	48,466.00	13,524.90	9,636.38	.....	23,151.33
Clayton	50,530.00	15,015.00	10,510.61	.....	25,525.61
Clinton	63,000.00	83,967.00	23,471.04	.....	107,438.04
Crawford	28,500.00	4,542.75	6,228.78	.....	10,781.53
Dallas	115,000.00	20,676.39	24,838.30	.....	40,514.69
Davis	47,000.00	8,106.50	15,170.99	.....	23,277.49
Decatur	64,300.00	10,133.01	7,177.97	.....	17,310.98
Delaware	54,000.00	14,442.81	10,628.68	.....	25,081.49
Des Moines	147,800.00	30,477.97	10,965.01	.....	50,342.98
Dickinson	29,700.00	5,187.70	5,646.93	.....	10,834.63
Dubuque	65,500.00	13,555.50	10,507.60	.....	24,063.10
Emmet	58,000.00	6,103.63	5,046.01	.....	11,149.66
Fayette	101,447.00	29,334.79	29,918.37	.....	59,253.16
Floyd	54,144.25	10,867.73	8,329.74	.....	19,197.05
Franklin	55,000.00	12,289.00	14,820.63	.....	27,109.63
Fremont	72,720.00	10,561.08	11,492.68	.....	22,054.66
Greene	66,530.00	7,026.50	8,100.93	.....	15,127.43
Grundy	40,340.00	6,343.45	4,925.66	.....	11,269.11
Guthrie	46,400.00	16,947.40	17,884.63	.....	34,834.84
Hamilton	86,000.00	13,307.50	12,428.39	.....	24,635.89
Hancock	71,850.00	14,482.00	7,772.39	.....	22,254.39
Hardin	62,715.00	4,722.00	9,574.55	.....	14,296.55
Harrison	.....	.....	.....	.....	.....
Henry	60,000.00	10,501.12	12,139.12	.....	22,640.12
Howard	60,350.00	4,221.00	5,844.54	.....	10,065.54
Humboldt	30,500.00	6,577.05	3,526.78	.....	10,103.83
Iowa	95,000.00	28,004.05	12,331.13	.....	43,335.18
Jackson	120,135.00	16,515.25	15,116.37	.....	31,631.62
Jasper	75,567.00	22,105.27	27,367.40	5,920.18	56,302.85
Jefferson	100,000.00	14,462.63	12,805.20	.....	27,267.83
Johnson	85,000.00	19,967.00	19,687.05	.....	39,654.05
Jones	85,000.00	5,000.00	16,126.00	.....	21,126.00
Keokuk	45,000.00	8,143.88	11,913.32	.....	20,057.17
Kossuth	47,200.00	13,878.60	8,016.05	.....	21,894.65
Lee	86,000.00	10,661.30	18,488.37	.....	29,149.67

TABLE NO. 12—PART II—Continued

Counties	Total value	Inventory Jan. 1, 1927	Expenditures for year, less permanent improvements	Receipts above expense	Total
Linn	226,220.00	24,909.50	30,294.55		55,294.05
Louisa	84,967.50	18,977.45	15,002.89		34,980.34
Lucas	64,270.00	11,408.63	9,245.43		20,654.05
Lyons					
Madison	55,114.54	12,700.80	11,634.22		24,335.08
Mahaska	65,000.00	16,311.40	15,836.32		33,147.72
Marion	48,000.00	8,320.00	5,213.21		13,533.81
Marshall	119,400.00	31,172.92	21,683.56		52,756.48
Mills	60,000.00	7,800.00	5,600.02		15,529.62
Mitchell	19,300.00	5,071.70	7,400.01		12,471.71
Monona	28,000.00	7,167.25	5,838.76		13,966.01
Monroe	48,850.00	6,036.90	7,879.94		18,906.84
Montgomery	41,500.00	9,067.99	10,106.53		19,174.43
Muscataine	72,775.00	11,084.55	16,284.00		27,366.55
O'Brien	117,960.00	20,467.00	10,152.40		30,619.40
Osceola					
Page	74,000.00	10,501.95	7,776.37		18,278.32
Palo Alto	48,000.00	6,090.04	2,843.69	157.64	9,071.37
Plymouth	59,460.00	14,347.00	8,806.97		27,213.97
Pocahontas	122,700.00	20,300.00	10,394.32		30,754.32
Polk	506,050.00	65,326.20	77,966.53		143,322.73
Pottawattamie	70,161.88	14,000.00	13,197.14		27,197.14
Poweshiek	46,477.15	62,725.96	9,238.47		71,984.43
Ringgold	60,605.00	7,647.50	9,708.90		17,444.49
Sac	27,200.00	7,324.00	4,479.62		11,503.62
Scott	141,530.00	27,851.75	28,773.39		56,625.14
Shelby	52,000.00	10,439.65	8,086.92		19,126.57
Sioux	34,200.00	7,699.00	11,856.43		19,555.43
Story	147,400.00	20,618.61	20,554.01		41,172.62
Tama	130,600.00	20,007.42	14,012.95		34,019.47
Taylor	63,000.00	11,238.90	10,066.48	3,100.00	25,380.38
Union	41,610.00	4,973.93	6,781.31		11,755.24
Van Buren	88,335.00	10,473.25	9,894.55		19,667.80
Vaughan	161,230.00	22,526.15	14,540.21		37,466.36
Warren	35,500.00	13,771.00	6,491.36		19,282.36
Washington	76,000.00	15,368.84	17,510.42		32,879.26
Wayne	63,500.00	7,848.75	8,049.86		15,898.61
Weber	191,600.00	15,596.50	10,921.81		32,518.31
Winnebago	66,200.00	10,336.00	8,657.76		18,993.76
Winnesiek	78,000.00	8,888.85	16,987.04		25,875.89
Woodbury	247,000.00		24,454.67		24,454.67
Worth	20,000.00	1,325.50	3,600.42		4,925.92
Wright	69,500.00		623.90	2,320.57	2,944.47
Totals	\$7,701,224.32	\$1,361,397.67	\$1,220,006.97	\$ 12,577.40	\$ 2,594,042.04

TABLE NO. 12

Part III—County Home: Expenditures for the Year 1927

Counties	Sale of produce	Inventory Jan. 1, 1928	Net cost	Total	Cost per week per inmate
Adair	\$ 2,971.93	\$ 10,135.00	\$ 3,401.45	\$ 16,508.38	\$ 5.94
Adams	2,785.03	6,944.86	3,425.92	13,155.81	6.50
Allamakee	2,533.21	12,610.00	15,226.16	20,170.37	5.86
Appanoose	1,890.96	6,748.30	3,513.26	12,460.49	2.53
Audubon	2,735.15	5,686.00	906.57	9,324.72	2.80
Benton	3,622.47	14,783.20	8,550.67	36,856.34	7.15
Black Hawk	7,761.72	24,603.50	22,438.90	54,704.21	4.64
Boone	2,139.34	8,609.50	17,734.34	28,473.18	4.94
Bremner	5,827.52	19,785.00	12,563.87	37,785.39	5.55
Buchanan	10,792.01	24,818.30	1,121.93	36,732.24	.61
Buena Vista	20,698.85	7,777.00		28,476.75	
Butler	5,658.00	10,818.00	1,801.84	18,278.44	1.33
Calhoun	4,584.33	21,566.00	234.54	26,781.87	
Carroll	4,469.90	5,210.15	3,010.39	13,390.44	5.37
Cass	4,322.00	9,015.38	600.08	14,148.42	1.15
Cedar	3,488.00	14,975.88	9,328.32	27,823.16	3.83
Cerro Gordo	16,745.79	23,348.50	3,908.76	44,003.05	1.23
Cherokee	5,069.17	8,553.90	1,245.44	14,868.51	1.63
Chickasaw	2,320.13	6,044.00	6,066.24	15,390.37	5.55
Clarke	1,860.50	4,886.10	1,074.30	7,911.45	4.15
Clay	5,745.82	15,770.60	1,625.91	22,151.33	2.00
Clayton	3,393.67	10,508.00	5,533.94	25,525.61	2.56
Clinton	5,066.60	82,392.00	15,979.44	107,438.04	3.14
Crawford	1,019.52	5,911.00	5,531.01	10,781.53	7.76
Dallas	21,979.37	21,435.40	2,077.82	45,512.65	1.21
David	1,647.93	9,082.75	12,546.81	23,277.49	0.65
Decatur	1,656.09	10,169.00	5,605.39	17,230.96	3.00
Delaware	3,042.34	16,196.26	5,843.80	25,082.40	3.51
Des Moines	2,678.88	31,447.65	16,216.45	59,342.98	2.65
Dickinson	1,800.27	3,913.05	5,115.21	10,834.63	6.40
Dubuque	3,248.66	12,606.00	8,908.44	24,463.10	2.46
Emmet	4,672.68	5,175.75	1,401.23	11,149.66	6.74
Payette	8,600.47	32,367.76	17,284.03	68,252.16	4.56
Floyd	6,584.01	12,575.59	197.45	19,157.00	
Franklin	11,068.13	14,839.75	1,201.76	27,109.62	2.80
Fremont	3,505.39	17,148.00	1,311.27	22,064.66	1.40
Greene	9,169.95	4,534.89	1,422.39	15,127.43	1.82
Grundy	2,501.32	6,641.00	1,626.79	11,269.11	3.95
Guthrie	4,981.22	21,077.35	8,776.57	34,835.14	3.67
Hamilton	4,639.08	15,493.90	6,502.80	26,635.80	3.68
Hancock	6,064.57	15,298.50	981.32	22,344.39	.67
Hardin	2,929.04	8,154.00	3,213.51	14,296.55	3.57
Harrison	3,600.04	10,776.00	8,963.18	22,440.15	4.15
Henry	1,976.53	4,536.50	3,522.51	10,066.54	5.26
Howard	3,907.08	5,675.65	922.10	10,109.83	1.44
Humboldt					
Ida					
Iowa	10,980.64	39,860.85	5,484.69	45,326.18	5.02
Jackson	5,218.83	15,322.50	10,800.39	31,341.72	3.81
Jasper	14,696.00	41,616.85		56,302.85	
Jefferson	3,677.82	12,722.70	10,867.31	27,267.83	9.94
Johnson	9,107.53	18,645.36	11,902.15	39,655.04	3.61
Jones	7,242.85	12,242.45	10,641.85	21,136.85	5.24
Keokuk	3,701.65	8,469.88	7,581.64	29,067.17	5.06
Kossuth	4,763.02	13,475.62	3,666.01	21,904.65	8.79
Lee	623.72	12,612.20	15,913.75	29,149.67	3.29

TABLE NO. 12—PART III—Continued

Counties	Sale of produce	Inventory Jan. 1, 1928	Net cost	Total	Cost per week per inmate
Linn	8,256.78	28,246.40	23,700.89	55,294.05	2.62
Louis	7,943.70	30,066.91	5,679.73	34,880.34	3.46
Lucas	2,315.60	12,205.77	5,902.71	20,654.08	3.66
Lyons					6.92
Madison	7,860.81	12,598.35	24,535.03	2,611	
Mahaska	8,373.52	15,104.46	8,609.74	32,147.72	3.21
Marion	4,196.82	7,349.31	1,993.68	13,533.81	3.55
Marshall	9,845.39	27,681.70	15,229.39	52,756.48	3.25
Mills	4,829.54	8,105.60	304.48	13,559.62	.05
Mitchell	1,948.38	5,638.39	4,884.22	12,471.71	0.89
Monona	2,343.59	7,133.55	3,498.67	12,965.01	3.74
Monroe	2,974.86	6,258.25	4,672.73	13,905.84	2.14
Montgomery	2,428.10	10,904.86	6,541.47	19,174.43	4.34
Muscatine	2,000.85	9,971.55	15,256.65	27,268.55	5.56
O'Brien	6,577.21	39,464.38	5,577.81	89,632.40	2.56
Oceola					
Page	4,080.88	19,256.00	3,904.54	18,275.22	2.91
Palo Alto	4,040.41	5,000.96	9,072.37		
Plymouth	10,027.05	12,454.50	7,83.42	25,213.97	1.29
Pocahontas	7,968.89	29,406.50	2,408.92	39,764.32	3.14
Polk	6,197.32	67,985.63	69,839.18	143,322.72	5.15
Pottawattamie	6,660.89	13,255.55	7,280.70	27,137.14	2.91
Poweshiek	4,372.48	62,143.56	5,468.39	71,084.42	4.75
Ringgold	7,009.70	5,830.58	1,914.21	17,444.49	6.13
Sac	2,593.92	7,032.00	575.70	11,801.62	2.79
Scott	2,540.80	23,760.48	30,223.77	56,825.14	5.65
Shelby	4,354.38	12,129.58	8,645.61	19,125.37	5.69
Stout	2,969.14	7,711.09	8,845.29	19,555.45	6.27
Story	9,212.02	21,871.51	10,089.09	41,172.62	3.89
Tama	4,193.82	39,960.59	5,049.14	54,012.47	5.65
Taylor	4,129.35	14,396.10	6,968.93	25,585.38	8.64
Union	2,452.67	8,193.61	1,108.66	11,755.24	.83
Van Buren	772.32	12,016.63	7,078.85	19,867.89	3.76
Wapello	1,697.32	19,266.85	15,313.28	37,406.35	3.87
Warren	5,264.08	12,255.90	743.28	19,265.35	.65
Washington	9,310.97	16,162.21	7,466.08	32,574.35	2.74
Wayne	2,945.59	7,405.78	5,547.24	15,898.61	3.68
Webster	8,146.65	18,916.00	5,455.66	32,518.31	1.31
Winnebago	2,976.15	11,171.80	4,545.81	16,962.76	3.06
Winnesiek	2,472.30	39,711.71	12,086.82	52,875.89	4.78
Woodbury	3,046.31		19,438.36	24,454.67	4.85
Worth	686.07	1,832.00	2,486.85	4,966.25	3.96
Wright	2,944.47			2,944.47	
Totals	\$ 450,932.73	\$ 1,417,998.36	\$ 682,440.96	\$2,504,042.04	2 3.64

TABLE NO. 13

Part I—County Home: Expenditures for the Year 1927

Counties	Salary of steward	Paid for other help	Paid for repairs	Paid for light, heat and water	Paid for provisions
Adair	\$ 1,300.00	\$ 1,012.71	\$ 287.69	\$ 779.70	\$ 5,213.48
Adams	600.00	722.32	458.81	338.96	1,380.73
Allamakee	1,800.00	1,548.50	287.61	1,789.90	5,071.46
Appanoose	1,966.00	182.29		458.50	1,503.06
Ashtabula	1,080.00		530.22	318.44	641.03
Benton	1,900.00	1,748.83	1,439.54	1,374.86	
Black Hawk	2,500.00	6,008.12	725.50	2,755.94	4,411.18
Boone	1,823.33	4,781.94	1,641.28	3,394.39	5,468.46
Bremer	2,166.62	1,834.30	1,797.43	2,846.90	2,770.08
Buchanan	1,400.00	1,671.07	2,191.22	1,038.27	
Buena Vista	1,580.00	1,061.74	461.81	480.89	591.31
Butler	1,920.00	607.50	388.76	546.45	1,040.31
Calhoun	2,100.00	1,042.69	254.13	766.82	3,365.23
Carroll	1,800.00		501.74	569.59	1,102.74
Cass	2,000.00	176.41	661.89	377.04	569.09
Cedar	1,865.15	3,702.00	887.13	1,845.74	1,845.74
Cerro Gordo	1,300.00	3,964.55	1,661.61	3,305.10	5,311.66
Cherokee	1,100.00	1,079.00	517.00	225.50	541.90
Chickasaw	1,470.00	920.00	169.40	1,639.66	1,119.52
Clarke	1,120.00	43.25	63.23	118.32	542.18
Clay	1,440.00	1,440.76	1,220.77	769.69	827.59
Clayton	1,400.00	2,046.58	225.47	712.18	1,138.56
Clinton	1,800.00	3,275.25	1,505.43	2,379.25	6,087.35
Crawford	1,300.00		712.11	642.47	5,413.22
Dallas	1,500.00	2,180.21	1,854.47	2,254.34	2,110.08
Davis	1,800.00	1,435.50	2,684.49	1,680.19	1,679.77
Decatur	1,500.00	3,372.85	697.38	771.93	990.27
Delaware	1,220.00	1,011.82	1,770.48	1,195.48	1,511.82
Des Moines	1,800.00	3,682.13	4,563.89	1,099.63	3,865.61
Dickinson	1,990.00	1,015.00	650.22	677.74	890.45
Dubuque	1,200.00	1,681.50	679.12	975.19	9,425.82
Emmet	1,680.00	154.43	719.34	385.96	771.90
Fayette	2,000.00	5,282.13	2,971.26	3,992.42	
Floyd	2,166.74	144.81	256.17	688.89	259.86
Franklin	1,800.00	321.85	230.55	738.61	979.40
Fremon	1,400.00	1,102.00	1,308.76	880.96	1,380.42
Greene	1,620.00	669.50	619.28	795.11	681.51
Grundy	1,200.00	517.51	258.62	639.69	419.45
Guthrie	1,500.00	1,591.22	1,747.73	1,311.46	3,068.66
Hamilton	1,990.00	1,015.00	677.38	2,135.61	2,135.61
Hancock	1,680.00	1,344.23	193.68	1,470.22	1,281.67
Hardin	2,130.00		395.33	686.40	833.77
Harrison					
Henry	1,350.00	1,746.07	1,504.95	1,246.53	1,561.01
Howard	1,500.00	109.62	387.19	770.58	
Humboldt	1,180.00	316.95	183.13	635.94	
Ia					
Iowa	1,500.00	3,225.25	336.31	407.86	1,275.64
Jackson	1,700.00	3,321.76	1,044.25	1,232.79	3,068.00
Jasper	2,500.00	2,572.86	5,165.67	2,191.77	2,719.82
Jefferson	1,300.00	2,965.09	100.00	1,308.15	4,586.50
Johnson	1,800.00	2,359.82	434.75	2,362.51	2,343.90
Jones	1,500.00	1,465.48	2,884.33	1,038.87	2,706.29
Keokuk	1,000.00	1,065.83	1,128.63	1,616.69	2,963.00
Kossuth	1,350.00	1,008.95	648.52	420.18	912.34
Lee	2,280.00	4,563.22	345.71	1,049.59	5,700.04

TABLE NO. 13—PART I—Continued

Counties	Salary of steward	Paid for other help	Paid for repairs	Paid for light, fuel and water	Paid for provisions
Lincoln	3,000.00	5,701.67	3,741.90	2,403.36	9,642.63
Louisiana	1,300.00	1,052.19	2,782.12	743.56	1,528.50
Local	1,450.00	900.50	977.89	636.30	1,581.92
Lyon	2,240.97	21.50	76.17	542.36	158.37
Madison	1,300.00	2,200.00	1,020.70	1,115.79	1,475.00
Manitoba	1,800.00	1,675.11	2,091.00	1,456.34	2,007.06
Marion	945.00	1,011.40	49.00	521.36	905.56
Marshall	1,800.00	3,440.02	1,177.88	3,395.30	4,884.54
Mills	1,700.00	15.00	68.87	583.79	961.06
Mitchell	840.00	150.75	1,043.37	347.73	1,094.10
Monona	865.00	646.10	416.46	617.30	795.25
Monroe	1,320.00	707.30	392.87	545.51	2,713.12
Montgomery	1,300.00	2,101.23	540.92	1,868.34	1,406.40
Muscatine	1,500.00	2,359.40	1,071.68	1,031.56	2,573.12
O'Brien	1,800.00	1,880.00		1,222.32	1,630.34
Ozaukee					
Page	1,500.00	1,369.06	157.57	542.68	1,077.71
Palo Alto	1,100.00	57.12	462.01	279.33	400.28
Plymouth	2,300.00	908.24	721.19	441.85	1,623.12
Pocahontas	1,500.00	642.49	580.92	940.28	1,781.06
Polk	1,500.00	21,012.89	574.17	12,491.50	17,689.50
Portland	2,000.00	2,306.37	222.34	1,282.48	1,306.25
Pottawattamie	1,300.00	1,597.25	455.06	1,181.25	2,114.89
Poweshiek	1,070.00	905.13	26.35	778.01	1,008.06
Racine	1,770.00	80.00	608.55	212.90	187.80
Scott	2,400.00	4,714.44	1,884.48	3,026.68	7,993.10
Shelby	1,800.00	137.42	2,285.90	519.45	1,153.54
Sioux	1,500.00	1,078.55	425.13	1,190.60	1,444.87
Story	1,083.26	3,303.67	416.53	3,012.33	2,800.01
Tama	1,980.00	2,620.05	741.79	2,237.51	2,535.91
Taylor	1,080.00	1,157.35	497.86	1,057.29	1,577.29
Union	2,000.00		538.60	579.85	778.48
Van Buren	1,300.00	2,177.28		945.49	2,255.38
Wapello	1,300.00	2,177.62	2,406.71	1,065.15	2,400.64
Warren	1,300.00	1,268.47	236.18	501.28	1,008.16
Washington	1,849.92	2,342.67	271.15	2,118.24	3,306.90
Wayne	608.00	1,095.07	736.78	229.40	1,701.23
Webster	2,400.00	681.25	1,808.90	1,530.54	4,090.42
Winnebago	1,500.00	1,384.75	378.80	602.76	1,478.60
Winnebuck	1,000.00	2,304.20	1,057.09	2,128.28	2,446.29
Woodbury	2,002.00	3,189.04	1,849.58	3,857.83	3,868.67
Worth	1,080.00	51.20	41.85	308.84	1,305.87
Wright		55.63			
Totals	\$151,048.45	\$174,005.96	\$1,433.30	\$129,438.15	\$210,271.76

TABLE NO. 13

Part II—County Home: Expenditures for the Year 1927

Counties	Paid for clothing	Paid for medicine and medical attendance	Paid for burial expenses	Paid for furniture and fixtures	Paid for machinery
Adair	\$ 302.57	\$ 106.15			
Adams	156.00	286.00	\$ 174.64	\$ 91.08	\$ 130.15
Adams	1,500.44	376.50	106.25	642.14	418.83
Appanoose	288.34	46.45	90.00	114.90	62.04
Audubon	44.78	106.20		104.70	114.00
Benton	87.23	68.00		31.50	
Black Hawk	1,066.63	224.00			
Boone	839.77	64.00	300.00	505.22	144.50
Bremer	1,342.54	388.15	61.00	309.75	100.00
Buchanan	2,500.45	166.62	55.00	127.30	828.50
Buena Vista	22.49	74.55			
Butler	292.61	174.38	67.00	170.31	149.00
Calhoun	74.68	106.87			274.77
Carroll	217.01	143.55			125.05
Cass	62.90				247.50
Cedar	305.01	502.25	226.50		
Cerro Gordo	1,301.18	845.78	428.09		423.52
Cerro	308.25	7.00		18.00	213.40
Cherokee	2,800.01			74.30	33.68
Chickasaw	354.93	129.06		35.50	72.25
Clarke	66.86			3.35	462.70
Clay	143.96	62.50		1,253.45	104.64
Clayton	711.19	100.00		100.40	408.90
Clinton	1,433.06	179.82	227.44		22.50
Crawford	506.36				
Dallas	600.58	174.30			751.48
Davis	668.78	94.40	125.00		
Dea	147.39	505.89	40.00	65.56	
Delaware	385.78	287.50		131.00	387.50
Des Moines	540.08	145.82		173.43	
Dickinson	62.43	215.35		81.91	
Dubuque	416.10	95.50		1,089.57	
Emmet	39.92	117.08	115.00	53.65	10.70
Fayette	747.15	1,270.74	31.00	1,026.34	2,187.04
Floyd		125.50		1,071.09	300.50
Franklin	172.36	413.27		777.15	567.94
Fremont	37.64	326.49		2,646.08	430.00
Greene		111.28			170.00
Grundy	117.64	184.15	90.00	835.00	
Guthrie	541.43	364.80		19.25	618.57
Hamilton	619.64	211.39		33.15	79.84
Hancock	56.00	70.00		61.45	57.73
Hardin	171.79	685.78	197.50		22.00
Harrison					
Henry	717.92	360.51		96.76	828.07
Howard	1,453.93	162.06	130.00	307.27	65.00
Humboldt	71.85	87.88		290.29	71.10
Ida					
Iowa	85.46	254.45			
Jackson	815.92	463.75	250.00	4.18	96.58
Jasper	386.61	458.30		1,154.21	3,106.68
Jefferson	1,469.39	300.30		250.00	
Johnson	445.04	154.75		473.91	419.41
Jones	717.27	220.66		745.21	52.27
Keokuk	289.22	109.46	101.80	96.82	
Kossuth	142.29			704.85	1,065.55
Lee	862.98	765.32	290.00	334.34	11.10

TABLE NO. 13—PART II—Continued

Counties	Paid for clothing	Paid for medicine and medical attendance	Paid for burial expenses	Paid for furniture and fixtures	Paid for machinery
Linn	774.10	242.42	240.00	864.39	248.02
Louis	194.56	287.45	50.00	281.15	
Lucas	348.80	9.70		465.50	75.35
Lyon	50.55	143.75		308.50	
Madison	305.33	54.00	314.00	775.05	456.10
Mahaska	1,190.05	2,357.91	100.00	714.41	160.80
Marion	137.60	36.60		190.65	
Marshall	1,039.75	929.32	38.00	47.47	40.00
Mills	128.64	111.10	65.00	136.42	66.15
Mitchell	128.03	174.15		175.35	185.00
Monona		31.00	130.00	971.75	10.00
Monroe	589.51	28.25	248.00	15.00	
Montgomery	302.63	36.00		51.70	
Muscatine	695.05	897.04		355.34	317.30
O'Brien		306.97	300.00	198.80	391.61
Oceola					
Page	125.79	224.00	138.00	27.65	194.80
Palo Alto	5.70	99.96		100.00	
Plymouth	104.46	126.20		75.00	
Pocahontas	391.34	436.21		564.86	308.51
Polk	2,070.56	1,655.51	400.00	2,059.24	144.71
Pottawattamie	17.88	188.94		321.59	
Poweshiek	264.77	75.58	96.00	632.22	217.75
Ringgold	239.09	23.18	113.00	92.15	116.75
Sac	28.08	11.50		110.97	14.50
Scott	1,270.62	240.85	100.00	547.40	266.30
Shelby	186.18	789.25	175.00	415.83	166.85
Sioux	444.49	513.70		402.05	319.65
Story	344.00	601.42	147.00	354.15	
Tama	454.57	323.34	21.60	188.51	317.05
Taylor	601.96	234.00	65.00	230.77	
Union	289.92	29.50		174.45	1.50
Van Buren		350.00	40.00	580.14	
Wapello	640.50	122.13	70.00	323.74	804.80
Warren	322.67	301.55	75.00	177.41	86.75
Washington	628.35	332.85		509.07	
Wayne	321.02	189.72	121.25	30.50	222.55
Webster	2,083.03	551.06	278.20	232.40	22.00
Winnebago	301.68	333.80		125.45	451.85
Winnechick	486.58	359.10		371.45	382.16
Woodbury	790.46	408.72		618.88	569.44
Worth	3.85	156.25		7.77	
Wright					
Totals	\$ 44,360.60	\$ 27,288.25	\$ 6,567.47	\$ 29,018.37	\$ 24,134.98

TABLE NO. 13

Part III—County Home: Expenditures for the Year 1927

Counties	Paid for stock purchased	Paid for grain purchased	Paid for insurance	Paid for other expenses	Total expenditures
Adair	\$ 533.60	\$ 1,101.48		\$ 269.00	\$ 9,058.38
Adams	185.10	572.19	\$ 90.00	438.62	5,680.18
Allamakee	151.00	1,655.77	226.04	1,789.43	17,519.87
Appanoose		1,315.86		696.40	6,922.84
Audubon	445.75	49.52	423.38	459.75	4,318.72
Benton	867.07	282.91	81.51	3,563.59	12,714.44
Black Hawk	323.05	541.56	108.60	7,380.31	26,223.79
Boone	30.00	55.80		665.60	22,624.48
Bremert	2,302.05	2,867.82	1,079.45	1,021.21	30,636.80
Buchanan	304.10	172.50	102.40	3,086.58	14,606.81
Buena Vista	5,573.46	2,006.90		1,270.57	12,951.29
Butler	152.00	1,080.99		2,431.12	9,500.44
Calhoun	146.15	327.00		1,047.28	8,374.62
Carroll	858.90	1,695.78	18.10	7,173.04	
Cass	338.20			840.43	5,064.77
Cedar	191.30	491.23	903.82	906.54	13,753.26
Cerro Gordo	2,636.47	1,035.03	166.80	1,635.46	21,729.35
Cherokee	219.00	664.80		1,124.28	6,174.61
Chickasaw	50.00	55.75	638.60	706.63	7,362.32
Clarke	425.00	944.92		401.80	3,633.79
Clay	225.00	2,312.78	111.16	656.27	9,626.38
Clayton	967.80	621.53	58.10	1,001.79	10,510.61
Clinton	94.00	3,106.27		2,559.87	22,471.04
Crawford	137.30	774.24	40.68	6,926.51	
Dallas	6,705.88	4,230.84		2,675.56	34,826.36
Davis	2,722.89			1,553.20	16,138.42
Decatur	680.45	460.45		197.25	7,177.97
Delaware	422.50	1,570.05	1.80	960.77	10,628.68
Des Moines	1,859.00		103.05	1,532.48	19,865.91
Dickinson	100.00	735.22	63.80	984.88	5,616.95
Dubuque	312.05	109.10	44.97	1,403.00	10,507.00
Emmet	143.00	337.62	214.00	240.12	5,046.61
Fayette	1,250.50	5,005.62	125.60	1,719.31	29,016.27
Floyd	337.00	2,085.01		839.49	8,329.75
Franklin	4,222.00	3,960.46	64.50	682.74	14,820.63
Fremont	1,005.00	246.74	569.84	1,089.44	13,437.68
Greene	1,980.37		15.63	1,446.95	8,100.95
Grundy		568.81	150.80	654.21	4,925.66
Guthrie		1,105.61	344.10	4,782.25	17,800.44
Hamilton	560.00	1,488.64	33.75	2,372.22	12,128.39
Hancock	434.00	341.90	146.55	734.36	7,772.39
Hardin	1,637.33		276.25	2,738.31	9,574.55
Harrison					
Henry	187.00	630.69	1,134.95	1,272.66	12,139.12
Howard	60.00	688.05	138.56	258.81	5,844.54
Humboldt	72.25	216.03		258.17	3,526.78
Ida					
Iowa	2,149.30	36.57	64.00	6,005.00	15,631.13
Jackson	1,081.75	806.49	1,609.67	626.23	15,116.37
Jasper	2,368.25	4,308.83	22.05	3,789.35	31,267.40
Jefferson	300.00	140.00	90.00		12,905.99
Johnson	40.00	7,305.12	69.35	1,578.19	19,687.06
Jones	2,320.90	1,414.04	32.00	1,797.58	17,884.98
Kookuk	967.00	1,630.22	468.20	584.67	17,913.29
Kossuth	171.99	621.28	625.30	1,839.37	9,520.52
Lee	327.00	290.60	411.88	1,325.92	18,488.37

TABLE NO. 13—PART III—Continued

Counties	Paid for stock purchased	Paid for grain purchased	Paid for insurance	Paid for other expenses	Total expenditures
Lincoln	1,191.72	341.25	114.97	2,687.52	20,204.55
Louisiana	5,229.50	2,963.79	110.30	188.8	15,602.80
Loose	496.66	914.38	206.25	1,070.31	9,245.43
Lyon			36.60	89.85	3,688.94
Madison	764.00	527.23	740.60	121.06	11,624.23
Mahaska	305.00	769.57	145.20	302.52	15,856.32
Marion	1,296.80	855.47	100.15	2,601.36	21,583.56
Marshall	290.00	80.75	385.08	1,077.27	5,600.02
Mills	220.00	2,156.31	123.78	812.35	7,400.01
Mitchell	473.02		877.38		5,835.76
Monroe	161.44	708.05	180.23	277.22	7,870.94
Montgomery	674.50	270.87	98.07	2,338.56	10,984.21
Muscatine	1,230.75	1,091.76	182.16	5,257.82	19,322.58
O'Brien	1,045.70	279.75	24.85	1,592.60	10,524.55
Oscoda					
Page	50.00	906.49		1,435.83	7,776.37
Palo Alto	147.00	162.46	12.38	36.45	2,843.69
Plymouth	671.05	1,234.03	65.50	446.23	8,866.97
Pocahontas	245.45	2,533.18	43.30	1,617.53	10,794.73
Polk	4,229.70	925.51	946.83	11,579.57	77,666.52
Pottawattamie	72.00	2,277.80	192.32	2,010.32	12,197.14
Poweshiek	45.00	1,377.07		1.00	9,238.47
Ringgold	2,807.10	1,272.56	459.68	734.95	9,796.90
Rae	56.00	967.07	304.00	197.95	4,479.62
Scott	210.30	1,340.03	186.06	5,681.55	28,773.59
Shelby	552.96	540.53	45.85	683.67	9,352.92
Sioux	304.00	2,069.53	25.45	2,160.90	11,896.43
Story	3,506.00	274.43	47.84	2,869.27	20,554.01
Tama	794.83	1,315.13	43.26	528.41	14,012.59
Taylor	676.25	2,911.00	31.30	1,132.44	10,306.48
Union	779.84	1,409.16		6,783.31	209.52
Van Buren		1,146.15	98.00		9,394.53
Wapello	14.00	254.10	165.88	1,694.55	14,849.21
Warren	65.76	341.64	47.88	499.60	6,491.36
Washington	190.00	1,072.39		5,288.08	20,667.12
Wayne	109.50	122.77		898.71	8,049.96
Webster	1,306.75		63.45	1,877.42	16,921.81
Winnebago	328.40	1,006.48	72.90	3,061.95	11,307.42
Winneshiek	50.00	1,322.96		4,074.43	16,087.04
Woodbury	906.00	1,578.83	1,181.85	2,797.38	24,494.67
Worth	179.45	12.10	30.50	481.74	5,600.42
Wright		63.48	12.05	514.72	623.00
Totals	\$ 79,577.43	\$105,843.14	\$ 19,232.05	\$158,604.79	\$ 1,247,092.89

TABLE NO. 14

Part I—Cost of Poor Outside of County Home for 1927

Counties	Overseer	Provisions	Clothing	Fuel	Medical aid
Ada's					
Adams	\$ 35.00	\$ 2,065.15	\$ 2.70	\$ 128.26	\$ 711.53
Allamakee	115.50	478.85	170.11	275.02	1,048.54
Appanoose	287.24	10,549.69	292.41	864.97	1,490.20
Audubon		1,964.97	116.00	202.11	2,672.80
Benton		4,734.63	354.57	1,359.73	2,595.67
Black Hawk	2,912.36	4,636.53	77.87	1,821.64	97.00
Boone	1,467.00	3,840.13	165.92	1,035.17	1,906.28
Bremer	152.00	2,423.36	82.14	963.52	1,431.61
Buchanan	120.00	8.41	75.61	801.73	261.88
Busha Vista		2,120.32		1,008.01	
Butler		3,581.29	125.72	1,290.17	854.82
Calhoun		1,802.44	14.42	464.26	2,041.43
Carroll		4,315.24	16.00	1,158.37	876.55
Cass		3,171.25	144.72	1,318.87	946.50
Cedar		840.90	423.65	951.87	807.23
Cerro Gordo	2,065.174	3,657.93	90.43	1,824.48	3,265.94
Cherokee	2,240.54	2,240.54	32.98	1,011.70	2,871.50
Chickasaw	49.00	1,461.59	42.65	502.43	834.72
Clarke	180.00	1,771.33	147.00	926.25	1,207.51
Clay	2,890.51	15.63	771.26	1,849.36	
Clayton		752.17	100.99	129.48	959.56
Clinton	1,080.80	12,353.22	21.92	2,267.65	3,677.12
Crawford		4,097.74	806.27	1,724.59	604.48
Dallas	237.00	4,146.25	62.12	1,015.47	6,388.38
Davis		662.72	192.86		192.86
Decatur	204.00	3,316.18	138.05	388.28	954.05
Delaware	150.00	1,284.42	131.22	386.08	1,334.51
Des Moines	1,200.00	2,143.79	178.58	607.68	1,200.00
Dickinson		1,488.91	20.51	679.04	818.15
Dubuque	1,919.06	5,542.65	402.36	1,814.38	5,167.25
Emmet		2,171.22	128.06	750.34	1,205.83
Fayette	514.70	6,737.44	500.97	1,813.25	4,432.53
Floyd	1,497.50	1,355.35	90.02	1,210.54	1,691.61
Franklin	240.00	1,629.78	286.05	1,122.20	2,627.75
Fremont	302.90	3,863.90	62.12	875.59	
Greene	690.00		355.77	5,906.48	3,939.00
Grundy		1,029.32	71.41	584.33	565.49
Guthrie		2,622.32	161.96	1,222.76	3,040.23
Hamilton		4,175.87	57.96	1,067.12	2,917.43
Hancock		965.36			735.00
Hardin	2,095.07	3,436.37	188.95	597.33	3,203.35
Harrison		5,305.66		692.20	1,341.65
Henry	300.00	3,567.45	33.79	947.12	2,296.75
Howard	90.00	2,450.77		697.83	235.35
Humboldt		1,809.69	121.77	880.70	967.66
Ia		4,144.00	756.34	477.42	1,251.26
Iowa	126.40	3,377.17	183.82	1,328.94	1,086.30
Jackson	300.00	4,857.40		1,316.84	2,093.00
Jasper	1,637.08	5,619.19	98.59	1,676.05	538.04
Jefferson	593.65	2,943.22	246.00	1,280.90	1,210.00
Johnson	600.00	4,945.65	18.83	407.29	1,111.58
Jones	480.00	2,125.32	73.98	961.37	1,867.65
Keokuk		6,307.66	37.08	1,618.95	2,130.25
Kossuth	1,223.97	2,431.19	44.87	1,290.43	2,480.84
Lee	1,330.00	8,739.45		1,692.89	2,594.00

REPORT OF AUDITOR OF STATE

TABLE NO. 14—PART I—Continued

Counties	Overseer	Provisions	Clothing	Fuel	Medical aid
Linn	3,574.00	14,769.84	885.29	5,299.58	6,791.84
Louis		2,769.25		330.33	702.90
Lucas	300.00	3,219.78	66.92	1,628.06	723.50
Lyon		541.02	161.31	698.41	1,479.15
Madison		3,304.94	40.18	1,005.29	633.70
Mahaska	1,480.00	5,210.81	28.50	1,426.85	2,146.80
Marion	320.26	8,950.01		943.12	106.65
Marshall	1,042.50	4,300.23	92.25	1,713.36	2,354.42
Miller	360.00	2,377.82	99.74	725.23	2,185.00
Mitchell		3,145.49	108.41	951.16	1,868.45
Monona	215.94			3,853.03	1,381.50
Monroe	316.80	10,065.12	88.28	1,472.04	36.40
Montgomery	1,215.78	2,456.80	28.56	373.22	728.00
Muscatine	540.00	5,069.63	11.68	1,070.82	860.14
O'Brien	625.57	4,370.84	64.01	1,773.39	1,160.80
Oceola	505.00	2,446.90	155.53	900.24	1,297.98
Page	531.00	3,662.89	89.49	1,350.55	2,511.70
Palo Alto		3,462.29	36.90	783.32	1,595.30
Plymouth	1,469.20	2,181.81	4.95	1,132.87	1,658.00
Pocahontas		2,960.20	29.90	914.46	3,414.15
Polk	1,062.00	8,466.37	123.66	5,445.01	1,138.00
Pottawattamie	1,800.00	8,965.09	534.87	5,289.24	7,675.55
Pennock	1,100.00	4,514.74	534.87	1,230.60	1,627.88
Ringgold		217.40	31.50	7.50	668.02
Sac		3,592.54		740.54	1,190.28
Scott	3,999.11	2,796.97	114.12	1,431.87	3,464.99
Shelby	300.00	4,591.67	294.54	1,799.40	1,548.30
Sioux		4,245.65	96.33	541.85	2,965.35
Story	107.40	2,651.34	30.05	770.38	3,962.10
Tama	629.90	6,973.94	210.61	2,354.43	1,180.75
Taylor	100.00	3,753.98	66.35	1,288.06	2,879.36
Union	144.00	1,468.92	119.30	1,369.38	
Van Buren		3,574.35		731.73	705.45
Wapello	750.00	13,232.80	125.85	1,861.65	3,300.83
Warren	300.00	3,433.16	10.95	423.78	
Washington	960.00	4,243.27	38.12	1,179.50	1,371.46
Wayne	168.00			5,817.13	412.00
Webster	1,440.00	15,064.37	65.88	2,692.09	6,469.62
Winnebago		1,690.01	6.25	248.29	1,832.50
Winneshek	75.00	1,446.66		964.57	864.31
Woodbury	2,130.44	8,113.03	222.64	2,810.95	5,203.53
Wright		884.67	387.51	144.35	881.35
	321.00	8,016.24	621.74	3,032.00	3,640.40
Totals	\$ 55,481.09	\$ 884,112.54	\$ 13,025.94	\$ 129,249.65	\$ 191,812.96

TABLE NO. 14

Part II—Cost of Poor Outside of County Home for 1927

Counties	Nurses and hospital	Quarantine	Burial expense	Rent	Transportation
Adair	\$ 100.00	\$ 30.50	\$ 72.25		
Adams	809.00	96.25	226.50	\$ 167.00	\$ 117.10
Adams	6,302.29	18.90	690.48	1,584.87	171.40
Appanoose	1,235.70		828.50	169.70	145.51
Audubon			256.00	83.25	183.68
Benton			517.00	1,069.90	391.87
Black Hawk	2,567.65	603.97	243.70	746.00	101.72
Boone			515.98	1,694.25	52.44
Bremer	4,374.64	51.50	532.50	5.00	123.18
Buchanan	1,834.00	40.80	108.00	240.00	24.98
Buena Vista	222.50		120.00	1,152.00	11.30
Buier	947.00		356.50	96.00	270.36
Calhoun	985.25		125.00	952.00	72.21
Carroll	2,488.45	119.50	545.02	140.00	147.94
Cass	3,472.98		405.25	577.00	180.04
Cedar	269.87		361.00	2,356.07	321.70
Cerro Gordo		1,232.80	134.25	691.29	
Cherokee	3,496.02		205.00	363.50	28.69
Chickasaw	257.45	12.70	690.00	228.00	194.79
Clarke	2,067.20		318.00	904.00	14.70
Clay	1,765.67		760.00		557.83
Clayton	760.00		885.00	3,710.40	198.99
Clinton	5,365.05	10,143.66	282.00	2,123.14	74.07
Crawford	1,691.00	126.14	379.75	537.00	84.57
Dallas	4,612.94	37.60	217.00	7.75	241.48
Davis	60.00		353.00		314.64
Decatur	161.50	11.50	341.00		30.22
Delaware	194.00	8.00	636.95	502.00	153.92
Des Moines	11,977.17	178.58	419.80	50.00	
Dickinson	226.00		807.50	5,188.20	306.76
Dubuque	16,169.54	96.05	852.00	1,160.50	362.17
Emmet	5,869.59	37.45	770.16	541.90	173.68
Fayette		115.35	428.00	289.66	40.50
Floyd	1,029.50		438.55		63.22
Franklin	1,008.00	900.00	180.00	451.98	57.00
Freemont	890.25		156.25	878.50	72.91
Greene	3,011.69		213.64	313.00	15.65
Grundy	436.00	18.50	323.50	642.00	84.16
Guthrie	1,721.10	224.93	175.00	685.50	512.00
Hamilton	488.94		428.00	857.72	1,075.24
Hardin			811.50	436.50	163.53
Harrison	1,669.14		445.30	317.50	82.86
Henry	6.00	139.98	105.00	791.00	122.01
Howard	417.84		416.48	372.80	176.00
Humboldt	2,249.75	27.50	535.00	2,066.75	42.00
Ia	185.00		389.00	1,086.00	
Iowa			310.00		100.52
Jackson	1,618.70		499.00	520.62	122.18
Jasper	1,835.30		357.50		
Jefferson	2,940.00		635.00	436.06	27.40
Johnson	16.00		165.00	300.50	25.81
Jones	1,508.02	55.85	498.00	60.00	20.23
Keokuk	324.20		534.50	229.64	
Kossuth	918.25		570.00		209.54
Lee		970.65			

TABLE NO. 14—PART II—Continued

Counties	Nurses and hospital	Quarantine	Burial expense	Rent	Transportation
Linn	5,285.00	4,983.87	735.00	4,448.43	1,330.43
Louisa	585.32		538.00		121.88
Lucas			255.00	201.50	4.66
Lyon	815.05	12.00	537.00	110.00	385.25
Madison	335.30		308.00		48.69
Mahaska	4,613.34	116.70	275.00	1,967.43	130.55
Marion	535.51		736.00	9.00	10.00
Marshall	1,167.45	145.79	3.50	2,227.30	287.33
Mills	1,087.72		890.75	609.02	132.63
Mitchell	1,442.16		136.03	635.00	180.00
Monona	555.85		783.00	1,466.17	538.31
Monroe	1,200.00		267.00	731.67	285.59
Montgomery	1,561.70	199.22	505.00	310.00	109.21
Muscatine	2,866.95	40.50	448.33	4,307.75	149.45
O'Brien	254.00	641.58	75.00	1,411.30	218.28
Osceola	120.50		229.66	273.84	71.45
Page	657.30		490.15	1,629.76	184.35
Palo Alto	2,121.94	9.80	492.35	1,027.01	133.98
Plymouth	2,852.00		620.90	1,387.90	311.61
Pocahontas	1,053.44		270.00	321.00	228.88
Polk	4,225.00	5,402.62	2,217.00	7,634.00	378.96
Pottawattamie	15,286.81	5,756.25	961.00	2,302.00	867.30
Poweshiek	3,962.45		527.69	982.77	10.30
Ringgold			474.00		318.19
Sac	715.88	19.50	485.10	196.00	144.61
Scott	9,978.69	2,970.97	755.00	551.25	330.11
Shelby	1,236.60		800.59	441.00	257.87
Sioux	1,635.70			843.00	170.13
Story	1,533.60		475.00	68.50	169.27
Tama	1,177.50	10.00	41.10	620.75	224.21
Taylor	683.91	71.50	297.50		34.15
Union	552.84		245.50	272.91	101.16
Van Buren	178.00	47.10	160.00	8.50	
Wapello	3,955.97	89.10	821.25	1,806.34	243.54
Warren	2,412.46	3.50	435.00	155.00	
Washington	1,302.55		271.25	592.67	22.75
Wayne			153.00	106.00	
Webster	6,550.28	2,255.86	550.00	4,282.94	394.98
Winnebago	1,066.50		278.50	234.00	133.50
Winnesiek	457.36		322.50	247.50	69.28
Woodbury	4,753.90	3.00	415.24	308.27	1,018.12
Worth	1,597.33		961.00	119.31	
Wright			345.60	2,873.40	328.47
Totals	\$192,240.67	\$ 41,284.35	\$ 42,093.00	\$ 86,217.75	\$ 17,539.95

TABLE NO. 14

Part III—Cost of Poor Outside of County Home for 1927

Counties	Dependent children (widows' pensions)	Cash allowances	Pensions for the blind	Miscellaneous expense	Total expenditures
Adair	\$ 3,166.75	\$ 1,734.00	\$ 1,023.50	\$ 53.92	\$ 6,524.25
Adams	3,407.00		150.00		6,747.98
Albany	2,992.50	2,742.00	912.50		11,177.87
Appanoose	10,437.00		2,753.56	222.23	35,806.84
Audubon	4,768.40	300.80	1,050.00	649.98	15,586.97
Benton	8,882.50		2,750.00	440.71	22,528.76
Black Hawk	20,607.94	1,470.14	5,238.32	5,077.91	45,886.43
Boone	12,329.05	3,054.32	1,612.50	36.55	27,193.11
Bremer	7,766.32	973.00	827.50	60.43	21,068.10
Buchanan	7,851.02	144.00	1,250.00	11.25	13,750.38
Buena Vista	1,683.25	511.00	450.00	2,585.75	19,527.67
Butler	2,105.50		150.00		33,879.42
Calhoun	3,736.00	1,624.75	1,070.00		15,421.30
Carroll	10,304.50	577.00	900.00		21,904.82
Cass	3,858.07		1,902.50	741.59	16,388.74
Cedar	130.00	1,951.00		14.80	6,443.63
Cerro Gordo	8,188.92		1,200.00		30,507.02
Cherokee	2,247.30		300.00	11.91	14,531.79
Chickasaw	7,102.67	2,082.25	1,037.13	50.00	15,960.75
Clarke	2,685.00	90.00	300.00	92.71	11,145.49
Clay	5,125.44	375.00	1,132.50		16,596.02
Clayton	8,669.35	1,614.50	2,206.66	416.65	16,871.49
Clinton	14,816.56	40.00	6,406.05	3,778.22	65,131.14
Crawford	4,159.42	2,523.10	390.00	1,476.28	19,873.61
Dallas	11,797.55	244.00	1,485.00	15.20	31,028.31
Davis	2,795.00	247.27	640.50		5,823.40
Decatur	8,802.51			58.05	14,604.00
Delaware	6,152.54	921.00		16.39	10,949.08
Des Moines	1,662.00	3,433.83	4,385.89	49.29	28,289.08
Dickinson	8,500.05	80.24	975.00	222.24	15,611.04
Dubuque	35,067.30	1.92	3,602.50	1,642.14	82,235.50
Emmet	3,441.57	1,203.90	677.50	223.38	16,268.50
Fayette	8,871.54	1,085.66	562.50	506.05	36,714.76
Floyd	2,476.20	5,060.45	1,561.60	4,299.97	21,557.22
Franklin	7,979.50	5,065.89		353.29	22,145.01
Fremont	8,896.35	34.00	648.75	67.35	18,351.72
Greene	5,256.57	1,300.00		467.90	22,115.50
Grundy	3,419.50	5,323.50		4.00	11,721.35
Guthrie	8,853.95	3,358.00	690.00	500.13	21,744.48
Hamilton	7,519.00	2,001.00	798.00	115.63	25,835.63
Hancock	6,327.67	1,845.00	150.00	11,287.89	11,287.89
Hardin	4,065.56	1,656.45	622.50	101.20	19,425.24
Harrison	5,153.65	733.50	562.50	3,022.25	19,841.14
Henry	2,607.00	288.00	1,925.07		12,956.82
Howard	2,625.30	582.18	150.00	48.01	8,325.29
Humboldt	5,035.38	968.75	1,227.00	146.05	14,100.10
Ia	4,389.50		1,050.00	3,837.98	20,060.23
Iowa	3,601.50	1,583.50	404.68	116.89	13,144.26
Jackson	4,479.00	2,976.00	3,625.00	6.00	21,065.76
Jasper	9,210.64	1,876.00	2,145.00	867.53	24,590.52
Jefferson	3,680.00		1,050.00		14,301.32
Johnson	9,690.00	2,232.25	2,198.75	1,864.18	24,072.01
Jones	6,445.50	1,806.50	2,172.50	36.15	18,191.18
Keokuk	5,496.64	156.00	3,475.00		20,188.99
Kossuth	4,648.50	2,006.01	350.00	87.80	16,244.59
Lee	6,740.00		2,596.59	6,474.44	31,817.56

TABLE NO. 14—PART III—Continued

Counties	Dependent children (widows' pensions)	Cash allowances	Pensions for the blind	Miscellaneous expense	Total expenditure
Lincoln	30,436.83		5,283.00	2,007.71	85,770.82
Louisiana			3,401.67	157.58	8,506.96
Lucas	4,003.60	122.20	975.00		12,000.22
Lyon	4,244.07	3,821.02	180.00		12,084.28
Madison	5,645.39		65.00		12,859.79
Mahaska	5,345.27		4,275.00	289.57	27,305.82
Marion	12,149.13		5,065.50	4,145.96	32,935.13
Marshall	6,400.18	4,686.25		14.00	24,335.36
Mills	4,417.41	537.01		18.88	13,602.11
Mitchell	4,384.48	1,812.00	300.00	136.41	15,069.50
Monona	5,921.65	147.75	796.00	1,032.00	16,717.22
Monroe	6,089.20		1,575.00	14.32	22,297.92
Montgomery	3,305.78		1,465.00	382.97	12,941.27
Muscatine	8,653.33	172.00	6,100.00	900.94	25,298.55
O'Brien	8,556.54	690.00	864.11	47.36	20,701.78
Oceola	1,372.32	522.00	155.66	577.65	8,819.76
Page	6,984.39		3,115.00	935.69	22,131.48
Palo Alto	4,094.42		225.00	56.00	13,877.41
Plymouth	9,597.00	2,270.00	734.00	1,569.59	25,400.42
Pocahontas	4,361.60	5,704.50		251.08	18,591.82
Polk	45,013.00		28,880.00	38,701.86	147,455.82
Pottawattamie	24,158.44	3,176.51	3,438.46	1,945.38	79,853.27
Poweshiek	5,399.66	102.00		1,642.94	21,632.99
Ringgold	4,515.00	1,404.00	112.50	280.45	8,098.26
Sac	5,706.28	630.00	1,101.07	2,357.28	20,142.50
Scott	22,151.38	1,123.38	7,288.37	30,142.79	14,422.80
Shelby	6,514.36	1,140.00	540.00	1,261.68	20,892.57
Sioux	7,857.00		1,028.88		19,983.48
Story	9,004.35	4,506.19	2,016.63	1,637.73	27,962.44
Tama	6,945.41	3.00	1,287.50	42.68	21,236.74
Taylor	3,479.00	15.00	3,096.00		15,660.81
Union	5,729.22	1,300.00		1,200.00	12,054.33
Van Buren	3,061.50		3,571.32		12,628.23
Wapello	6,254.50		2,273.00	1,402.44	36,079.36
Warren	11,914.66		1,877.37		29,774.32
Washington	5,845.58	948.50	1,330.00	260.12	18,735.34
Wayne	3,123.74	216.00	3,236.62		11,833.54
Webster	9,731.10	4,905.22	4,327.50	2,167.60	60,869.79
Winnebago	6,096.50	2,270.77	900.00	13.98	15,139.80
Winnechick	2,863.84	1,202.00	1,835.00	1,839.18	11,487.30
Woodbury	31,519.80		7,337.50	3,122.40	66,349.32
Worth	3,001.63	168.00		7,346.98	
Wright	5,348.94	2,154.50	1,060.00	5,508.14	23,140.77
Totals	\$751,645.37	\$116,341.06	\$190,957.29	\$111,375.06	\$ 2,234,475.80

TABLE NO. 15
Bounties for the Year 1927

Counties	Wolves	Coyotes	Other bounties	Total bounties
Adair	\$ 108.00	\$ 634.85		\$ 742.85
Adams	364.00	506.08		960.08
Alamogordo	345.00	514.00		859.00
Appanoose	196.00	10.00		206.00
Audubon	136.00	870.60		996.60
Benton	40.00	715.40		755.40
Black Hawk	10.00	733.40	\$ 446.23	1,189.63
Boone	104.00	121.40		225.40
Bremer	30.00	270.25	346.80	656.00
Buchanan	92.00	232.00	348.25	644.15
Buena Vista	92.00	231.00	43.30	367.30
Buller	56.00	1,100.50	318.30	1,483.80
Calhoun	10.00	801.51		811.51
Carroll	74.00	715.20		789.20
Cass	198.00	423.40		621.40
Cedar	90.00	126.00		216.00
Cerro Gordo		294.80		294.80
Cherokee	192.00	400.00		592.00
Chickasaw	30.00		82.50	112.50
Clarke	106.00	49.75		155.75
Clay	102.00	100.85	30.00	232.75
Clayton	40.00	800.00		840.00
Clinton	134.00	4.80		138.80
Crawford	378.00	2,416.80		2,794.80
Dallas	112.00	505.06	831.75	1,449.70
Davis	32.00	4.00		36.00
Deaer	162.00	11.00		173.00
Delaware	158.00	277.60	158.63	594.23
Des Moines	32.00	189.40		221.40
Dickinson	154.00	98.00		252.00
Dubuque	186.00	272.00	422.65	880.65
Emmet	122.00	55.49		177.49
Payette	34.00	1,147.60	78.50	1,360.10
Floyd	19.00	358.00	92.80	469.80
Franklin	124.00	576.80	367.70	1,068.50
Fremont	256.00	758.50	575.25	1,690.75
Greene	156.00	61.10		217.10
Grundy		1,067.25	36.00	1,103.25
Guthrie	152.00	563.00	671.75	1,386.75
Hamilton	110.00	70.00		180.00
Hancock	26.00	30.80		56.80
Hardin	371.65			371.65
Harrison	249.00			249.00
Henry		2.70	10.50	13.20
Howard	181.30		173.50	354.80
Humboldt		35.00	31.00	66.00
Iowa	150.00	802.08	136.10	1,088.18
Jackson	32.00	377.35	6.00	415.35
Jasper	114.00	92.50		206.50
Jefferson	54.00	1,345.00		1,399.00
Johnson	12.00	52.70	44.70	109.40
Jones	10.00	196.40	679.00	885.40
Keokuk	19.00	216.60		235.60
Kossuth		1,535.75		1,535.75
Lee	44.00	34.10	90.75	168.85
	27.65		170.75	224.40

TABLE NO. 15—Continued

Counties	Wolves	Gophers	Other bounties	Total bounties
Lincoln	22.00	411.00		433.00
Louisiana	14.00	5.00	27.00	46.00
Lewis	208.00	140.00		348.00
Lyon	140.00	171.19		311.19
Madison	146.00	196.15		342.15
Manitowish	50.00			50.00
Marion		737.36		737.36
Marshall		923.10		923.10
Mills	272.00	1,308.00		1,580.00
Mitchell		148.50	20.00	168.50
Monona	686.00	1,465.10		2,151.10
Monroe	60.00	85.00		145.00
Montgomery	60.00	180.15		240.15
Muscatine	106.00			106.00
O'Brien	112.00	310.10		422.10
Osceola		20.20		20.20
Page	150.00			150.00
Palo Alto	92.00	10.90		102.90
Plymouth	270.00	1,308.35	2.50	1,580.85
Pocahontas	40.00	32.60		72.60
Polk	4.00	1,115.60		1,119.60
Pottawattamie	472.00	3,429.30		3,901.30
Poweshiek	10.00	260.30		270.30
Ringgold	224.00	36.30		260.30
Sac	56.00	529.35		585.35
Scott	48.00	242.65	471.65	762.30
Shelby	120.00	2,241.80		2,361.80
Sioux	92.00	580.20		672.20
Story	52.00	72.00		124.00
Tama	40.00	974.85	606.40	1,621.25
Taylor	190.00	110.00		300.00
Union	96.00	70.00		166.00
Van Buren	60.00			60.00
Wapello	10.00	42.10	137.40	189.50
Warren	64.00	399.70	1,530.25	1,993.95
Washington	78.00	130.80	1,278.25	1,487.05
Wayne	230.00	6.00		236.00
Webster	184.00			184.00
Winnebago		67.10		67.10
Winneshek	158.00	1,837.40	2,501.20	4,496.60
Woodbury	792.00	2,359.70		3,151.70
Worth		18.00		18.00
Wright	44.00	17.40		61.40
Total	\$ 11,751.65	\$ 47,647.65	\$ 13,156.38	\$ 72,555.68

TABLE NO. 16

Part I—Domestic Animal Fund for the Year 1927

Counties	Balance on hand Jan. 1, 1927	Received from dog license tax, etc.	Total receipts and balance on hand	Paid for damage by dogs or wolves
Adair	\$ 1,731.71	\$ 8,860.47	\$ 10,592.18	\$ 5,117.57
Adams	1,203.04	1,977.30	3,280.34	1,527.53
Adair	2,773.82	2,141.70	4,915.52	2,229.75
Appanoose	4,140.30	2,860.54	7,000.84	4,320.32
Audubon	2,076.77	2,281.40	4,358.17	1,849.90
Benton	5,575.05	3,084.00	8,659.05	3,010.45
Black Hawk	1,781.96	3,000.70	5,442.66	1,533.10
Boone	100.90	3,746.40	3,847.30	1,322.47
Bremet	6,890.14	5,633.73	12,523.87	6,414.30
Buchanan	713.51	2,194.30	2,907.81	2,865.74
Buena Vista	250.88	2,044.70	2,295.58	1,037.32
Butler				1,101.70
Calhoun	3,206.78	1,714.83	4,921.61	1,880.30
Carroll	2,689.21	2,431.50	5,120.71	2,684.32
Cass	2,520.45	2,564.00	5,084.45	2,064.74
Cedar	4,230.32	2,440.85	6,671.17	2,446.30
Cerro Gordo	1,833.88	3,510.05	5,343.93	1,070.35
Cherokee	101.05	1,907.75	2,008.80	186.00
Chickasaw	1,804.16	2,487.00	4,291.16	900.68
Clarke	1,447.88	1,303.29	2,751.17	1,254.00
Clay	1,091.61	2,521.79	3,613.40	3,560.40
Clayton	2,855.67	4,804.82	7,660.49	1,815.30
Clinton	2,739.09	3,139.64	5,878.73	2,312.28
Crawford	2,964.38	1,983.29	4,947.67	1,072.32
Dallas		3,027.80	3,027.80	1,649.20
Davis	2,009.88	2,556.43	4,566.31	1,815.47
Decatur	434.42	2,113.94	2,548.36	849.65
Delaware	2,607.46	2,611.50	5,218.96	1,646.00
Des Moines	2,465.45	2,345.00	4,810.45	2,719.70
Dickinson	1,584.22	1,551.00	3,135.22	1,234.21
Dubuque	2,734.35	4,131.25	6,865.60	1,534.00
Emmet	1,652.67	1,043.29	2,695.96	1,694.34
Fayette	560.00	3,373.15	3,933.15	2,754.00
Floyd	2,641.44	3,391.20	6,032.64	1,976.75
Franklin	1,004.36	1,839.03	2,843.39	1,631.46
Fremont	2,302.99	1,630.50	3,933.49	1,390.96
Greene	4,161.50	2,230.25	6,391.75	2,662.85
Grundy	5,589.69	2,167.45	7,757.14	1,438.55
Guthrie	1,437.88	1,695.60	3,133.48	461.60
Hamilton	4,409.36	2,085.00	6,494.36	3,108.90
Hancock	1,509.45	1,974.40	3,483.85	2,180.75
Hardin	4,483.68	1,987.67	6,471.35	2,311.04
Harrison	770.61	1,631.30	2,401.91	3,028.99
Henry	1,704.69	1,944.32	3,649.01	1,871.62
Howard	3,488.43	1,987.60	5,476.03	2,151.25
Humboldt	3,315.75	1,709.00	5,024.75	874.00
Ida		1,235.25	1,235.25	
Iowa	3,242.89	2,732.80	5,975.69	2,308.10
Jackson	1,875.28	2,619.20	4,494.48	1,196.45
Jasper	6,119.55	3,708.00	9,827.55	4,066.39
Jefferson	1,964.37	2,036.15	3,999.52	1,818.56
Johnson	2,972.74	2,746.05	5,718.79	3,096.65
Jones	407.12	2,620.00	3,027.12	2,445.35
Kossuth	2,445.24	3,049.10	5,494.34	2,690.00
Kossuth	1,341.78	4,179.70	5,521.48	2,109.90
Lee	4,773.63	2,548.50	7,322.13	2,037.80

TABLE NO. 16—PART I—Continued

Counties	Balance on hand Jan. 1, 1927	Received from dog license tax, etc.	Total receipts and balance on hand	Paid for damage by dogs or wolves
Linn	2,021.87	5,009.75	7,081.62	1,412.50
Louisa	306.05	1,019.09	1,325.05	1,107.50
Lucas	1,725.27	2,022.25	3,747.52	1,053.85
Lucas	2,076.83	7,791.10	9,867.93	751.65
Lyon	3,828.45	2,063.00	5,891.45	3,100.00
Madison	2,913.96	3,590.30	6,513.26	2,810.00
Marion	5,732.19	2,935.00	8,668.00	3,923.00
Marshall	1,520.45	5,177.85	6,698.30	2,280.55
Mills	573.41	1,348.00	1,921.41	273.50
Mitchell	1,414.80	1,742.80	3,157.60	1,501.53
Monona	1,273.90	1,904.20	3,178.10	909.27
Monroe	2,337.79	1,660.72	3,998.51	1,696.11
Montgomery	5,841.99	2,804.85	8,646.84	2,570.13
Muscatine	1,228.90	1,633.50	2,862.40	497.50
O'Brien	2,779.62	4,331.35	7,110.97	2,822.25
Osceola	1,473.25	1,473.25	2,946.50	1,197.22
Page	2,930.93	3,530.77	6,461.70	2,741.06
Palo Alto	3,008.75	1,005.20	4,013.95	890.31
Plymouth	2,062.21	2,853.20	4,915.41	1,387.50
Pocahontas	31.76	2,360.20	2,391.96	1,169.00
Polk	3,567.31	6,591.75	10,159.06	3,337.65
Pottawattamie	4,341.00	4,608.00	8,949.00	5,000.00
Poweshiek	636.20	3,057.73	3,693.93	850.90
Ringgold	7.50	1,852.98	1,860.48	1,858.34
Sac	843.18	1,854.13	2,697.31	2,045.70
Scott	506.74	3,957.60	4,464.34	74.40
Shelby	708.82	2,611.70	3,320.52	2,705.97
Sioux	2,201.77	2,670.00	4,871.77	2,079.94
Story	1,764.10	2,216.00	3,980.10	1,740.85
Tama	7,792.67	3,221.30	10,013.97	4,305.96
Taylor	5,300.36	3,502.05	8,802.41	4,987.95
Union	1,502.48	1,586.90	3,089.38	1,101.77
Van Buren	2,979.35	2,119.29	5,098.64	3,091.99
Vandell	3,905.56	2,980.80	6,886.36	4,739.66
Warren	2,411.46	3,151.55	5,563.01	3,281.00
Washington	2,329.34	2,271.95	4,601.29	2,070.22
Wayne	1,367.72	3,138.70	4,506.42	1,741.55
Webster	6,024.63	2,513.65	8,538.28	3,684.69
Winnebago	1,865.14	1,581.82	3,446.96	1,570.65
Winnebago	2,585.29	3,680.10	6,265.39	2,457.58
Woodbury	4,451.57	4,200.60	8,652.17	3,508.36
Worth	785.21	1,703.55	2,488.76	1,850.79
Wright	4,364.97	2,245.25	6,610.22	2,159.80
Total	\$238,150.31	\$261,804.80	\$500,015.11	\$ 306,723.74

*Overdraft.

TABLE NO. 16

Part II—Domestic Animal Fund for the Year 1927

Counties	Other expenditures authorized by law	Amount transferred to general county fund	Total expenditures and transfers	Balance on hand Dec. 31, 1927	Overdraft
Adair	301.70		\$ 5,117.57	\$ 5,464.61	
Adams	239.30		1,019.25	1,321.11	
Adams	239.30		2,468.95	2,446.87	
Appanoose			4,320.82	2,500.75	
Audubon			1,846.90	2,511.27	
Benton	636.42		3,636.87	5,023.06	
Black Hawk	635.09	\$ 1,873.83	3,810.41	1,632.23	
Bloom		1,022.80	3,000.26	850.00	
Bremers			644.80	8,879.09	
Buchanan		210.51	3,076.25		168.44
Buena Vista	187.50		1,814.52		29.70
Butler	216.90	126.60	1,505.20		1,505.20
Calhoun	552.00		2,241.50	2,679.28	
Carroll	60.77		2,745.20	2,375.41	
Cass	298.54	1,147.40	3,540.68	1,344.08	
Cedar	409.31		2,855.61	3,815.96	
Cerro Gordo	175.90		1,079.93	4,375.25	
Cherokee	568.15		1,494.15	604.65	
Chickasaw	419.62	1,500.00	2,910.20	1,420.86	
Clarke	278.00		1,332.06	1,119.02	
Clay			3,500.40	53.00	
Clayton	709.20		2,522.60	5,137.80	
Clinton	416.60	350.00	3,008.88	2,869.85	
Crawford	533.20		1,612.25	3,306.93	
Dallas	791.15		2,440.36	587.44	
Davis	514.18		2,129.65	2,220.46	
Decatur	175.90	1,300.00	2,328.15	220.21	
Delaware	828.78		2,474.78	2,744.18	
Des Moines	568.50	2,300.00	3,648.20	2,062.25	
Dickinson		920.00	2,154.21	981.91	
Dubuque	536.10	2,400.15	4,400.25	2,375.35	
Emmet			1,694.34	1,001.35	
Fayette	1.00	331.50	3,286.50	588.65	
Floyd	268.40	2,141.84	4,386.99	446.15	
Franklin			1,631.46	1,366.43	
Fremont	222.00		1,036.36	2,229.33	
Greene	184.80		2,847.65	6,090.10	
Grundy	155.70	5,000.00	6,632.25	1,124.89	
Guthrie	665.60		1,397.20	2,736.28	
Hamilton	1.00		3,109.00	3,384.36	
Hancock		865.65	3,046.40	527.45	
Hardin	162.70		2,673.74	3,797.61	
Harrison	7.60		3,036.59	1,305.22	
Henry	238.63		2,130.26	1,618.75	
Howard	216.75	850.00	2,218.00	2,398.03	
Humboldt	812.50	2,000.00	3,186.59	1,838.16	
Ia	194.41		104.41	1,040.84	
Iowa	855.50	1,233.43	3,355.43	2,680.58	
Jackson			1,196.45	3,298.63	
Jasper			4,065.59	5,822.76	
Jefferson			1,618.56	2,131.96	
Johnson	6.90	104.00	3,116.35	2,662.34	
Jones			2,445.83	641.29	
Keokuk			2,660.90	1,833.44	
Kossuth	768.50	2.50	2,880.70	2,640.78	
Lee	954.10	2,000.00	4,991.90	2,330.23	

TABLE NO. 16—PART II—Continued

Counties	Other expenditures authorized by law	Amount transferred to general county fund	Total expenditures and transfers	Balance on hand Dec. 31, 1927	Overdraft
Lincoln	940.10	2,600.00	4,352.60	2,720.02	
Louisiana	187.75		1,295.25	29.50	
Lucas	231.07		1,884.92	1,862.60	
Lyon			751.05	3,116.88	
Madison	3.00	292.40	3,396.00	2,495.45	
Malaska	1,122.47		3,032.47	2,590.79	
Marion	280.80		4,310.40	4,347.09	
Marshall	712.01		2,992.56	3,705.74	
McIntosh	366.80		645.30	1,276.11	
Mitchell	287.07	914.80	2,794.30	363.50	
Monona	632.70	749.00	2,311.87	866.23	
Monroe		500.00	2,106.11	1,832.40	
Montgomery	393.45	5,000.00	7,921.58	725.26	
Muskegon	269.13	712.27	1,478.90	1,713.50	
O'Brien	450.30	42.30	3,329.85	3,787.12	
Oscoda	275.00		1,473.12	.13	
Page	196.99		3,137.05	3,314.65	
Palo Alto		5,000.00	3,860.31	1,648.64	
Plymouth			1,087.30	3,028.11	
Pocahontas	308.61		1,477.61	814.35	
Polk	2,331.13		5,068.78	4,800.28	
Pottawattamie		547.85	5,548.52	3,490.53	
Poweshiek			850.00	2,882.05	
Ringgold			1,858.24	2.24	
Rice	401.50		2,447.29	225.02	
Scott	3.00	3,438.34	3,515.74	947.60	
Shelby	190.65	147.82	5,049.44	381.08	
Sioux	394.80	2,000.00	4,541.74	530.03	
Story	477.85		2,218.70	1,762.30	
Tama	555.30		4,861.25	5,152.72	
Taylor			4,987.90	4,224.36	
Union	797.01		1,898.78	1,192.90	
Van Buren			3,001.50	2,006.25	
Wapello	6.00		4,736.56	2,190.80	
Warren	293.80		2,545.70	2,017.31	
Washington	288.80		2,450.02	2,142.27	
Wayne			1,741.55	2,764.87	
Webster	744.89	6.80	4,436.38	4,701.90	
Winnebago	130.45	1,000.00	2,700.50	745.46	
Winnebush	226.10	1,003.70	3,667.38	1,998.91	
Woodbury	4.40		2,512.76	6,139.41	
Worth	298.05		2,148.75	340.01	
Wright			2,159.80	4,470.42	
Total	\$ 29,320.43	\$ 45,996.39	\$282,040.50	\$219,677.89	\$ 1,703.34

TABLE NO. 17

Part I—Bonded and Other Indebtedness of Counties—January 1, 1928

Counties	County bonds	Bridge bonds	Court house bonds	Road bonds
Adair				\$ 75,500.00
Adams	\$ 74,000.00			
Alabama	142,500.00			
Appanoose	361,000.00			
Audubon	146,000.00			
Benton	211,000.00			200,000.00
Black Hawk	200,000.00	\$ 115,000.00		
Boone	700,000.00		\$ 130,000.00	
Bremer	37,500.00			
Buchanan	34,000.00			
Buena Vista		258,000.00		256,500.00
Butler	13,500.00	12,500.00		
Calhoun	10,000.00	45,000.00	101,000.00	245,000.00
Carroll	40,000.00			
Cass	160,000.00			52,000.00
Cedar				125,000.00
Cerro Gordo	360,500.00	54,000.00		
Cherokee	457,000.00			
Chickasaw	3,000.00	143,500.00		
Clarke	214,000.00	22,000.00		30,000.00
Clay	386,500.00			
Clayton				
Clinton	228,000.00	87,000.00		
Crawford	805,000.00			
Dallas	426,000.00			
Davis	157,000.00			
Des Moines	246,000.00			
Delaware	97,000.00			
Des Moines	14,000.00			
Dickinson	322,310.00			
Dubuque	380,500.00	186,000.00		
Emmet	270,000.00			
Fayette	229,000.00			
Floyd	379,000.00			
Franklin	55,000.00	41,000.00		294,000.00
Fremont	325,000.00	13,500.00		
Greene	20,000.00	264,000.00		16,000.00
Grundy		394,000.00		
Guthrie	183,916.91		62,083.00	
Hamilton	15,000.00	15,000.00		221,000.00
Hancock	30,000.00			43,883.28
Hardin	373,500.00			
Harrison	142,000.00			
Henry	107,000.00			
Howard	79,500.00			
Humboldt	25,000.00			
Ida	168,000.00	46,000.00		92,800.00
Iowa	360,000.00			
Jackson	5,000.00	135,000.00		
Jasper	128,000.00	230,000.00		146,000.00
Jefferson	108,000.00			600,000.00
Johnson	169,361.39			156,000.00
Jones				53,000.00
Keokuk				
Kossuth	20,000.00	98,500.00		328,000.00
Lee	184,116.44	18,408.86		

TABLE NO. 17—PART I—Continued

Counties	County bonds	Bridge bonds	Court house bonds	Road bonds
Linn	1,535,000.00	80,000.00		147,000.00
Louis	50,000.00			
Lucas	324,000.00			
Lyon	88,000.00			
Madison	114,000.00			
Mahaska	270,000.00			
Marion	482,800.00			
Marshall	507,000.00			205,000.00
Mills	90,000.00	220,000.00	12,000.00	80,000.00
Mitchell	242,000.00			
Monona	9,000.00			9,000.00
Monroe	212,500.00			
Montgomery		830,000.00		
Muscatine	16,000.00		198,000.00	
O'Brien	144,000.00			
Osceola	192,500.00	15,000.00		
Pape	463,000.00			
Palo Alto	5,000.00			237,500.00
Plymouth				
Pocahontas	220,000.00		225,000.00	272,000.00
Polk	1,130,000.00	467,000.00		
Pottawattamie	507,000.00			
Poweshiek	185,000.00			100,000.00
Ringgold	16,580.56	84,758.21	150,000.00	30,349.36
Sac	200,000.00			
Scott	345,000.00	410,000.00		
Shelby	91,000.00	148,000.00		
Sioux	60,000.00			
Story		287,000.00		
Tama	75,000.00	123,500.00		
Taylor	74,000.00			
Union	132,000.00			
Van Buren	201,000.00			
Wapello	15,000.00			606,000.00
Warren	41,000.00			
Washington	25,000.00	77,000.00		6,000.00
Wayne	29,000.00			
Webster	104,000.00			60,000.00
Winnebago	112,000.00			158,700.00
Winnesiek				
Woodbury	588,000.00	78,000.00	197,000.00	60,000.00
Worth	34,000.00			
Wright		77,000.00		276,000.00
Total	\$ 18,827,306.30	\$4,713,767.07	\$1,168,083.09	\$ 5,606,732.64

*Includes bridge bonds.

TABLE NO. 17

Part II—Bonded and Other Indebtedness of Counties—January 1, 1928

Counties	Primary road bonds	Total county bonds	Total county warrants	Primary road certificates	Secondary road certificates
Adair		\$ 75,500.00	\$ 10,067.76		
Adams		74,000.00	11,639.69	\$ 25,000.00	
Allamakee		142,500.00	3,029.57		
Appanoose	\$ 360,000.00	721,000.00	53,304.66		
Audubon		146,900.00	3,412.84		
Benton	850,000.00	1,361,000.00	14,845.10	12,000.00	
Black Hawk	1,285,000.00	1,660,000.00	7,481.08	80,500.00	
Boone		830,000.00	10,087.09		
Bremer	300,000.00	237,500.00	3,304.78		
Buchanan	35,142.45	69,142.45	9,190.63		
Buena Vista		514,500.00	3,415.46		
Butler	35,000.00	61,000.00	6,306.52		
Calhoun		401,000.00	3,847.00		
Carroll		40,000.00	14,785.12		
Cass		221,000.00	4,550.34		
Cedar	400,000.00	525,000.00	8,664.66		
Cerro Gordo	295,000.00	692,500.00	18,096.28	10,797.41	7,363.99
Cherokee		427,000.00	8,824.35		
Chickasaw		271,500.00	1,613.34		
Clarke		266,000.00	3,368.49	3,000.00	
Clay		386,500.00	65,000.70		
Clayton			3,688.47		
Clinch	645,000.00	959,000.00	69,654.04	61,000.00	
Crawford		805,000.00	7,808.82		
Dallas		426,000.00	8,874.07		
Davis		157,000.00	1,569.25		
Decatur		246,000.00	4,613.29		
Delaware		97,000.00	16,083.25		
Des Moines	800,000.00	814,000.00	6,315.08	*111,807.85	
Dickinson		322,310.00	3,760.96		
Dubuque	700,000.00	1,275,500.00	24,065.46		1,806.10
Emmet		270,000.00	3,749.71		
Fayette		26,000.00	2,084.31		
Floyd	620,500.00	920,500.00	9,064.69	12,000.00	
Franklin	150,000.00	510,000.00	6,529.25		
Fremont		338,500.00	16,727.68		
Greene	700,000.00	1,160,000.00	21,466.71	64,640.75	
Grundy		364,000.00	2,379.69		
Guthrie		246,000.00	11,812.50	16,000.00	
Hamilton		251,000.00	3,899.66		
Hancock	480,000.00	556,883.28	6,427.02		
Hardin		375,500.00	4,242.39		
Harrison	390,000.00	345,000.00	6,345.19	151.25	
Henry		167,000.00	6,450.20		
Howard		79,500.00	12,491.43		
Humboldt		163,800.00	730.47		
Ia		168,000.00	830.19		
Ida		260,000.00	5,077.64		
Iowa		138,000.00	5,214.78		
Jackson		929,000.00	15,250.73	20,000.00	2,476.88
Jasper	425,000.00	796,000.00	3,492.20		
Jefferson		1,213,861.39	8,524.69	8,500.00	
Johnson	840,000.00	88,000.00	3,578.14		
Jones			3,130.04		
Keokuk			14,373.16		
Kossuth	242,250.00	718,750.00	18,185.49		
Lee	125,000.00	327,615.30			60.00

TABLE NO. 17—PART II—Continued

Counties	Primary road bonds	Total county bonds	Total county warrants	Primary road certificates	Secondary road certificates
Lincoln	1,280,000.00	3,042,000.00	35,763.00		
Louis		50,000.00	12,072.69		
Lucas		234,000.00	5,500.79		
Lyon		88,000.00	8,522.61		
Madison		114,000.00	10,037.18		
Manitowish	850,000.00	1,120,000.00	7,918.76	68,915.22	
Marion		482,000.00	2,176.59		
Marshall	800,000.00	1,622,000.00	4,481.06		
Mill		405,000.00	8,308.22		
Mitchell		242,000.00	382.89		
Monona	300,000.00	318,000.00	16,100.57		
Monroe		213,500.00	9,804.88		
Montgomery		390,000.00	5,390.96		
Muscatine	200,000.00	414,000.00	12,083.54		
O'Brien	590,000.00	736,000.00	5,980.05		
Osceola		205,500.00	7,591.76		
Page		408,000.00	7,567.04		
Palo Alto		532,500.00	17,454.39		
Plymouth			11,926.53		
Pocahontas		817,000.00	8,206.55		
Polk	2,362,000.00	3,469,000.00	134,556.50		
Pottawattamie		430,000.00	91,388.97		
Poweshiek	100,000.00	385,000.00	3,751.55		
Ringgold		290,688.13			
Sac		200,000.00	3,187.30		
Scott	2,686,000.00	3,441,000.00	1,458.67	75,000.00	
Shelby		239,000.00	100,194.31		
Sioux		60,000.00	49,400.21		
Story		287,000.00	4,432.07		
Tama	504,000.00	712,500.00	71,237.18		
Taylor		74,000.00	1,277.61	78,000.00	
Union		122,000.00	2,612.49		
Van Buren		301,000.00	7,315.24		
Wapello	412,000.00	1,033,000.00	28,176.97	18,000.00	
Warren		41,000.00	6,306.34		
Washington	100,000.00	205,000.00	8,806.55		
Wayne		39,000.00	5,004.15		
Webster		170,000.00	9,198.80		
Winnebago		270,700.00	1,956.59		
Winneshiek	150,000.00	150,000.00	7,699.98		
Woodbury	1,740,000.00	2,463,000.00	7,808.85		
Worth		34,000.00	6,502.01		
Wright		483,000.00	3,384.47		
Total	\$ 22,105,892.45	\$ 52,417,860.55	\$1,333,732.79	\$656,412.46	\$ 11,666.97

*Levee bonds and warrants.

TABLE NO. 17

Part III—Bonded and Other Indebtedness of Counties—January 1, 1928

Counties	Primary road district fund warrants	Secondary road district fund warrants	Drainage bonds	Drainage warrants	Total of all indebtedness standing Jan. 1, 1928
Adair					\$ 85,597.76
Adams				\$ 24,361.04	135,900.73
Adams			\$ 104,472.65	6,702.54	264,304.76
Appanoose			161,700.00		774,304.66
Audubon					312,012.84
Benton	\$ 2.00				1,287,847.10
Black Hawk	184.00		107,900.00		1,830,163.08
Boone				8,613.19	839,701.18
Bremer					241,004.78
Buchanan	4.00		19,000.00		97,337.08
Buena Vista	869.77		32,000.00	47,391.25	597,986.48
Butler					67,396.52
Calhoun			64,200.00	6,492.12	475,589.12
Carroll			7,000.00	23,480.46	85,298.50
Cass			51,800.00	6,706.49	284,033.83
Cedar					633,604.66
Cerro Gordo	88.67		694,449.46	67,658.42	1,450,554.22
Cherokee					435,824.35
Chickasaw		.50			273,113.54
Clarke					271,398.49
Clay			296,804.52	25,096.00	773,031.22
Clayton					1,688.47
Clinton	151.14		2,100.00	11,405.79	1,104,230.97
Crawford			17,400.00	16,559.64	846,658.46
Dallas				26,558.37	461,432.44
Davis			62,988.86	255.48	221,803.11
Decatur			24,000.00		274,613.29
Delaware	12.40				115,077.62
Des Moines	38.00		76,750.00	110,135.74	1,117,546.67
Dickinson			297,080.00	18,369.88	641,520.86
Dubuque				42,998.00	1,342,174.36
Emmet	\$ 534.09		188,306.00	4,788.08	469,437.08
Fayette	4.95		40,000.00		280,069.20
Floyd			228,150.00	1,225.50	1,249,940.19
Franklin	350.10			44,389.77	561,288.15
Fremont			280,966.00	64,276.30	700,453.08
Greene			119,300.00	73,777.25	1,439,084.71
Grundy	436.23		9,000.00	1,306.79	371,021.11
Guthrie				1,672.43	275,484.03
Hamilton			183,150.00	20,433.85	438,423.51
Hancock	147.41		677,137.01	88,715.66	1,325,810.38
Hardin				23,695.32	491,437.71
Harrison			305,799.78	54,671.45	690,896.62
Henry					115,459.20
Howard	1.00		44,725.00	2.50	136,719.63
Humboldt			309,360.77	32,337.43	506,228.67
Ida					108,330.19
Iowa			116,190.00	270.58	451,553.22
Jackson				42,548.11	185,762.89
Jasper			118,000.00	10,121.06	1,005,748.66
Jefferson				13,449.57	814,941.77
Johnson		130.10			1,211,086.18
Jones					60,578.14
Keokuk					3,120.04
Kossuth		2,778.80	624,179.00	188,164.60	1,548,245.56
Lee			471,036.87	29,304.50	847,092.16

TABLE NO. 17—PART III—Continued

Counties	Primary road district fund warrants	Secondary road district fund warrants	Drainage bonds	Drainage warrants	Total of all in-debtedness outstanding Jan. 1, 1928
Linn				750.80	3,058,513.80
Lodwig			445,712.21	54,717.37	500,429.58
Lucas				329,560.79	329,560.79
Lyon				96,522.61	96,522.61
Madison	3.00		14,600.00		138,640.18
Mahaska			115,800.00	4,417.28	1,312,051.26
Marion			4,791.38		492,677.97
Marshall			179,200.00	50.00	1,776,731.05
Mills	10.50		7,068.00	76,061.37	498,251.00
Mitchell			71,560.00	11,051.50	336,294.48
Monona			358,288.18	30,979.04	723,267.79
Monroe				225,304.38	225,304.38
Montgomery			39,080.00	19,215.49	454,486.44
Muscatine			156,700.00	19,858.74	582,612.28
O'Brien			55,800.00		797,780.05
Osceola			364,445.00	7,819.40	585,636.16
Page	238.17		155,491.06	14,128.05	645,632.32
Palo Alto	3,500.00		389,183.87	130,390.20	826,028.46
Plymouth	17.52			11,944.05	11,944.05
Pocahontas			527,413.87	55,548.70	1,407,869.12
Polk			246,400.00	25,026.16	4,335,654.06
Pottawattamie	18.05		90,187.50	145,198.70	1,772,831.72
Poweshiek			141,800.00		530,551.55
Ringold			30,000.00		326,688.13
Sac			64,300.00	21,192.16	288,629.46
Scott					3,515,056.47
Shelby			110,700.00	66.00	449,660.31
Sioux	10.65				109,410.96
Story			84,700.00	3,749.66	379,881.73
Tama			9,356.00	1,846.00	794,939.18
Taylor			50,000.00	46.23	212,517.84
Union					124,612.49
Van Buren			9,472.45	231.00	218,018.69
Wapello			35,132.76	1,066.00	1,125,885.82
Warren			171,800.00	156.00	219,303.43
Washington			62,212.08	379.93	276,486.26
Wayne			49,350.00		83,204.15
Webster			346,400.00	38,969.68	563,968.48
Winnebago				272,656.50	272,656.50
Winnesiek				157,699.98	157,699.98
Woodbury			185,457.76	15,904.14	2,672,269.75
Worth			308,068.36	13,922.15	365,481.52
Wright			569,000.00	12,206.00	1,037,700.47
Total	\$ 6,080.26	\$ 2,442.90	\$ 11,089,835.79	\$ 11,567,057.07	\$67,401,088.58

TABLE NO. 18

Miscellaneous Officers: Cost of Office During 1927

Counties	Assessors	Board of review	Township trustees	Township clerks	Constables, miscellaneous	Compensation of soldiers' relief commission	Paid for soldiers' relief
Adair	\$ 3,062.00	\$ 56.50	\$ 1,830.00	\$ 269.00	\$ 220.45	\$ 130.00	\$ 1,212.50
Adams	2,272.90	19.00		1,242.73	2.65	150.00	
Allamakee	4,870.20	312.00	543.00	111.00			1,803.34
Appanoose	4,012.92	359.24	1,732.00	341.00		64.29	2,511.37
Audubon	3,100.38	1.00	914.50	218.00		45.00	574.00
Benton	4,947.52	152.80	542.00	171.00	398.34		2,756.00
Black Hawk	12,700.37	435.00	1,652.17		56.00	120.00	5,100.00
Boone	6,936.83	94.00	607.00	82.00	1,647.80	24.45	2,330.13
Bremer	4,019.05	190.00	1,315.00	226.04		32.40	3,193.06
Buchanan	5,585.00	1,329.40		316.00		30.00	751.20
Buena Vista	4,083.90	112.00	1,070.00	257.70	352.70		285.00
Butler	4,144.45	107.00	1,535.00	467.00		22.00	4,774.11
Calhoun	4,239.30	51.00	1,761.50	234.40		149.00	1,947.00
Carroll	4,179.00	94.00	830.00	276.50		105.00	884.47
Cass	3,977.33	99.80	528.50	95.00		116.50	5,836.00
Cedar	3,671.48	217.00	301.00	315.00			
Cerro Gordo	3,676.81	18.00	528.00	155.00	2,362.05	864.00	7,118.60
Cherokee	3,361.30	87.50	1,207.60	477.35	204.00	30.00	2,500.00
Chickasaw	2,428.60	90.00	815.00	231.00	16.70	72.00	477.30
Clarke	3,269.50	30.00	1,242.00	179.50			604.60
Clay	3,963.80	10.00	2,178.00	574.50	15.00		650.00
Clayton	6,240.10	317.00	855.00	335.50		137.45	577.45
Clinch	9,043.50	536.00	1,192.84	398.74	45.30	100.00	3,530.08
Crawford	4,362.15	81.00	1,462.00	521.00		68.29	1,715.00
Dallas	5,375.35	147.00	478.55	165.00		150.00	
Davis	3,066.00	277.00	82.00				72.00
Deautil	3,449.05	30.00	1,133.25	514.35		75.01	1,625.63
Delaware	5,119.58	271.00	2,662.60	584.30		250.00	1,650.00
Des Moines	3,397.30		3,055.00	327.00	4,480.22	110.00	1,382.10
Dickinson	3,674.02	91.00	1,050.00	242.60	6.00		1,096.00
Dubuque	11,560.53	198.00	221.73	117.25	3,680.45	391.50	1,730.19
Emmett	2,568.62	62.00	735.00	249.50	118.00		1,040.40
Fayette	7,676.70	175.00	487.00	174.30	62.80	64.00	3,637.80
Floyd	4,023.08	67.00	425.00	142.00		35.80	1,000.40
Franklin	5,013.35	240.00	1,163.00	325.15		84.60	892.57
Freemont	3,700.38	3.00	1,815.35	494.45	31.96	86.30	645.96
Greene	3,886.35		827.85				700.00
Grundy	2,756.51	74.00	650.00	150.90			515.78
Guthrie	4,348.00	53.00	639.20	187.30		87.80	1,495.88
Hamilton	3,470.30	15.00	831.00	177.00	99.80		27.50
Hancock	4,313.28	126.00	430.00	148.00			3,284.20
Hardin	4,930.75	153.50	923.65	165.30	157.50	300.00	823.80
Harrison	4,065.10	145.30	1,776.80	704.45	50.10	60.00	400.00
Henry	5,267.97	74.00	1,180.50	236.00		80.00	3,169.84
Howard	2,669.50	79.00	504.50	256.50			92.50
Humboldt	2,132.15	84.00	876.00	332.00	2.40		741.11
Ida	2,870.40	33.00	810.50	286.00			57.00
Iowa	5,735.75	35.00	1,421.80	419.48		914.00	
Jackson	4,108.36	122.00	2,272.00	386.00			845.96
Jasper	6,061.25	91.00		860.00	7.30		431.00
Jefferson	4,119.55		720.00	285.00	24.60	44.00	3,164.16
Johnson	7,137.50		790.55	527.33	24.30	31.50	
Jones	4,652.10	156.00	323.00	106.00		347.00	1,312.50
Keokuk	5,629.30	184.50	1,800.91	454.00		97.50	594.44
Kossuth	5,624.55	46.00	2,045.30	523.00			2,677.19
Lee	5,723.50	302.00	1,019.45	306.80	3,390.30	534.60	3,440.45

TABLE NO. 18—Continued

Counties	Assessors	Board of review	Township trustees	Township clerks	Constables, miscellaneous	Compensation of soldiers' relief commission	Paid for soldiers' relief
Linn	16,654.81	291.00	363.00	121.00	3,167.96		2,949.29
Louisia	3,569.89	45.00	1,017.60	314.30	3.00	175.00	727.80
Lucas	2,626.80	61.00	1,030.45	292.10	381.40	474.22	627.00
Lyon	3,327.95	141.00	1,303.50	404.00	36.05		1,750.00
Madison	3,448.76	87.00	1,591.50	327.50		150.00	872.00
Mahaska	3,255.79	244.00	668.76	175.15	881.35	2,339.70	153.50
Marion	6,270.66	301.00	528.00	166.00	13.00		3,651.31
Marshall	6,000.78	452.25	816.20	225.90	45.70	100.80	2,781.20
Mills	3,766.80	29.00	1,306.40	350.75		70.00	4,463.28
Mitchell	4,339.91	73.00	664.50	192.75	272.56		140.00
Monona	2,806.90	76.00		311.00	47.00	75.00	654.16
Monroe	3,236.76		1,167.39	321.89	4.50		128.73
Montgomery	3,015.80	45.00	376.50	139.50			534.28
Muscatine	3,830.70	20.00	1,236.50	350.80			855.50
O'Brien	3,810.00	14.00	701.50	253.00			
Osceola	1,861.56	29.00	664.00	211.00	66.00		1,000.00
Page	4,492.92	94.00	1,335.25	341.70			
Palo Alto	3,308.23	307.00	318.00	96.00		45.00	2,696.00
Plymouth	5,388.30	185.00	968.00	156.00	38.00	47.60	3,463.37
Pocahontas	3,884.80	110.00	1,455.00	441.00	195.68		454.05
Polk	6,545.58	59.00	2,440.16		946.00	3,429.44	27,138.33
Pottawattamie	13,961.34	336.00	1,470.70	478.20		358.90	1,968.85
Poweshiek	4,563.00	61.00	1,300.50	301.30		120.75	2,332.00
Ringgold	2,227.00	15.50	1,072.05	166.00	56.75		842.18
Sac	3,450.80	90.00	1,729.30	502.00		60.00	987.40
Scott	11,384.32	790.00	1,017.00	330.00	8,251.06	506.60	4,810.35
Shelby	3,009.97	81.00	436.00	131.00		6.00	383.00
Sioux	4,530.40	107.00	2,625.00	594.50	43.56	13.40	1,010.97
Story	6,006.16	44.00	2,554.88	501.37		43.50	1,481.50
Tama	6,565.95	146.00	878.15	180.00		60.00	2,226.99
Taylor	3,003.52	93.00	1,067.90	345.63	48.50	26.00	1,949.00
Union	3,369.90	1,029.00		292.35	222.74	41.50	321.25
Van Buren	3,119.00	16.00	1,300.25	311.25	119.10	62.40	385.68
Wapello	7,309.01	15.00	591.56	192.00		325.50	5,021.16
Warren	4,326.62	24.00	1,319.00	368.20			5,310.81
Washington	4,778.27	274.00	942.50				3,308.64
Wayne	4,521.41			1,584.08	5.50		1,131.71
Webster	7,387.45	43.00	4,236.60	978.10	2,096.35	36.00	5,237.62
Winnebago	2,854.60	82.00	1,188.00	171.50		5.70	984.00
Winnebush	4,409.40	258.00	1,028.96	237.50	30.00		1,020.36
Woodbury	15,746.96	37.00	3,964.00	796.00	3,168.35	439.85	5,565.00
Worth	2,623.15	18.00	812.50	221.25	75.93		325.30
Wright	4,066.44	64.00	465.00	154.00	14.80	120.60	1,469.60
Total	\$502,521.76	\$12,024.38	\$106,591.44	\$31,944.44	\$31,862.33	\$13,362.10	\$193,964.33

TABLE NO. 19

Part I—Miscellaneous Court Expenses, 1927

Counties	District court expense including grand jury	Jail expense	Cost of coroners' court
Adair	\$ 3,604.18	\$ 650.98	
Adams	2,801.87	223.07	23.40
Allamakee	7,774.53	194.00	41.75
Appanoose	13,632.33	1,391.47	500.40
Audubon	5,660.00	809.35	5.10
Benton	5,972.62	1,675.31	230.81
Black Hawk	28,596.81	10,399.97	231.85
Boone	14,136.87	2,781.02	430.50
Bremner	5,416.55	41.50	102.05
Buchanan	964.20	558.90	154.15
Buena Vista	7,738.22	892.22	146.00
Butler	8,436.10	558.75	134.25
Calhoun	4,214.47	978.01	37.20
Carroll	7,471.01	2,162.60	152.75
Cass	5,195.94	592.62	39.25
Cedar	5,632.71	347.66	
Cerro Gordo	14,395.26	1,005.30	184.00
Cherokee	118.19	134.63	196.60
Chickasaw	3,004.23	1,795.00	34.40
Clark	3,731.90	44.70	
Clay	4,774.31	339.32	58.87
Clayton	3,985.23	3,127.33	90.00
Clinton	16,842.65	2,687.70	1,469.77
Crawford	7,809.76	418.90	34.88
Dallas	8,789.54	2,380.89	82.63
Davis	6,421.10	19.96	167.05
Decatur	7,090.18	1,366.82	412.39
Delaware	3,068.96	570.13	37.80
Des Moines	12,480.35	974.54	364.54
Dickinson	3,668.66	189.75	56.35
Dubuque	18,807.53	2,812.84	30.40
Emmet	2,485.64	766.20	59.90
Fayette		1,866.26	
Flora	5,105.28	28.55	
Franklin	2,728.91	606.68	65.75
Fremont	7,136.39	1,344.44	80.00
Greene	11,656.53	1,366.53	378.15
Grundy	1,697.92	1,814.67	39.60
Guthrie	4,006.71	842.50	73.00
Hamilton	10,365.99	54.30	
Hancock	4,118.46		
Hardin	7,964.90	1,748.46	26.80
Harrison	14,894.76	2,197.66	186.75
Henry	6,356.16	1,896.16	246.15
Howard	4,083.84	508.25	10.20
Humboldt	5,501.19	69.89	
Ida	6,074.32	424.15	5.00
Iowa	4,067.89		66.85
Jackson	5,510.30	1,271.92	127.73
Jasper	5,154.87	1,191.83	274.30
Jefferson	5,561.90	225.00	135.40
Johnson	20,442.02		186.20
Jones	5,055.72	1,043.79	90.10
Keokuk	5,659.18	1,626.17	
Kossuth	5,282.65	870.23	
Lee	1,458.83	1,946.97	210.10

TABLE NO. 19—PART I—Continued

Counties	District court including grand jury	Jail expense	Cost of coroners' court
Linn	42,067.05		1,366.45
Louisia	7,277.57	425.26	47.30
Lucas	5,220.72	1,005.24	33.60
Lyon	8,269.84	784.60	
Madison	7,124.48	400.49	14.50
Mahaska	2,462.47	996.97	266.78
Marion	6,428.26	7,391.18	386.49
Marshall	18,527.98		1,416.70
Mills	5,001.90	1,193.97	15.20
Mitchell		8,360.05	13.20
Monona	1,004.57	29.60	72.50
Monroe	7,800.91	1,379.59	278.75
Montgomery	4,830.00	1,184.40	7.40
Muscatine	10,115.06	678.74	294.85
Muskegon	5,598.09	18,565.40	15.45
O'Brien	4,978.03		8.00
Oceola	10,474.28	2,419.54	89.10
Page	4,928.34	1,149.18	218.20
Palo Alto	4,234.31	1,080.88	31.25
Plymouth	4,363.39	34.00	
Pocahontas	56,245.40	0,328.94	2,746.02
Polk	15,944.14	5,203.16	571.35
Pottawattamie	3,361.41	709.91	
Poweshiek	3,798.75	517.46	6.00
Ringgold	4,537.36	62.50	
Sac	28,002.06	11,137.32	2,384.41
Scott	4,230.26	1,380.11	57.40
Shelby	3,670.26	794.61	
Sioux	10,063.57	1,536.09	155.80
Story	5,437.55	2,817.24	79.50
Tama	5,980.66	670.50	28.00
Taylor	10,900.47	1,005.94	
Union	5,490.75	65.09	45.25
Van Buren	19,612.18	6,568.66	794.05
Wapello	5,330.76	1,532.00	138.15
Warren	4,068.55	1,066.20	106.25
Washington	4,847.00	1,239.63	42.90
Wayne	12,247.30		
Webster	4,822.29	327.17	45.30
Winnebago	56,178.10	2,357.07	619.80
Winneshiek	7,227.29	1,713.53	
Woodbury	6,640.74	2,665.28	192.00
Worth			
Wright			
Total	\$ 844,229.23	\$ 175,796.76	\$ 20,376.57

TABLE NO. 19

Part II—Miscellaneous Court Expenses, 1927

Counties	Cost of justices of peace court	Supreme court expense	Other court expense	Total expense of courts
Adair	\$ 517.75			\$ 4,772.91
Adams	97.38			3,245.72
Allamakee	265.45			9,076.73
Appanoose	3,840.04			19,184.74
Audubon	150.25		\$ 6,329.14	10,333.74
Benton	872.44		5,972.63	14,793.40
Black Hawk	806.60		9,752.66	49,787.26
Boone	3,925.19		820.00	23,065.58
Bremer	272.20			8,833.60
Buchanan				1,257.34
Buena Vista	1,014.75		46.17	9,767.50
Butler	295.05			9,424.15
Calhoun	607.25		371.15	6,207.08
Carroll	356.94			10,144.39
Cass	325.80			6,048.01
Cedar	243.25		549.05	6,772.67
Cerro Gordo	1,069.40			16,704.02
Cherokee	1,013.00			3,494.28
Chickasaw	99.69			4,083.91
Clarke	106.05		2,888.80	6,791.45
Clay	755.13		800.64	6,594.67
Clayton	434.75			7,640.91
Clinton	64.80		5,377.57	25,876.31
Crawford	276.75			8,540.36
Dallas	560.80			11,815.69
Davis	179.15			6,789.25
Decatur	593.90		2,980.00	12,314.21
Delaware	64.25		87.19	3,797.71
Des Moines	9,980.14			32,016.70
Dickinson	101.20			3,394.96
Dubuque	3,729.55			25,460.32
Emmet	165.90		406.50	4,908.14
Fayette				1,808.26
Floyd	308.15			10,546.53
Franklin	330.07			5,808.41
Fremont	218.85			8,753.18
Greene	148.25			13,548.45
Grundy	86.20			3,848.40
Guthrie	428.50			5,470.71
Hamilton	666.00			11,987.19
Hancock	72.00			4,191.06
Hardin	400.40			10,169.56
Harrison	308.40			17,676.79
Henry	221.07		5,066.49	11,811.11
Howard	413.22			5,106.61
Humboldt	133.89		1.50	5,706.47
Ida	73.35			6,576.83
Iowa	200.95			4,825.69
Jackson	466.14			7,886.69
Jasper	1,818.25			11,439.15
Jefferson	191.30			6,134.60
Johnson	3,622.26			24,282.48
Jones	424.60			7,505.22
Keokuk	536.32			7,533.67
Kossuth	1,181.46			10,234.34
Lee	7,359.55	\$ 1,302.58	20,340.82	32,719.25

TABLE NO. 19—PART II—Continued

Counties	Cost of justice of peace court	Supreme court expense	Other court expense	Total expense of courts
Lincoln	7,661.38	5,810.85	3,987.74	60,913.37
Louisia	229.10			7,979.33
Lucas	403.15		432.17	7,863.88
Lyon	348.90			9,302.74
Madison	195.90			7,745.37
Manitowish	1,361.17			5,640.39
Marion	740.80			14,946.73
Marshall		3,299.75	5,600.00	28,904.43
Mills	521.40			6,733.47
Mitchell			88.00	8,461.22
Monona	218.15		182.40	1,507.02
Monroe	492.75			9,952.00
Montgomery	557.55			6,579.35
Muscotine	3,768.90			14,857.55
O'Brien	173.85			22,332.29
Oconto	62.00		2,192.55	5,340.58
Pack	388.30	1,475.96		14,847.08
Palo Alto	280.10			5,607.67
Plymouth	361.22			5,332.32
Pocahontas	280.22			100,006.72
Polk	963.80			7,024.92
Pottawattamie	545.90			29,280.47
Poweshiek	132.70	1,023.55		15,911.62
Ringgold	311.25		11,278.16	5,244.40
Sac	654.00			19,547.90
Scott	9,073.91			5,715.57
Shelby	67.80			4,878.32
Sioux	413.65			20,619.43
Story	1,069.36		1,175.00	8,638.37
Tama	324.28			5,023.19
Taylor	341.60			33,731.51
Union			1,225.10	5,730.29
Van Buren	119.10			33,369.70
Wapello	6,294.81			7,402.41
Warren	381.70			5,465.49
Washington	190.90			6,739.05
Wayne	519.52		130.00	12,735.70
Webster	488.40			6,339.61
Winnebago	500.85			74,484.91
Winnebush	6,910.80		8,589.14	6,017.82
Woodbury	77.00			10,917.90
Worth	581.33		508.55	
Wright				
Total	\$ 100,692.91	\$ 12,012.60	\$ 206,335.78	\$ 1,557,416.94

TABLE NO. 20

Part I—Miscellaneous County Expense for the Year 1927

Counties	Printing and stationery	Court house expense	Inmate support in state hospitals including commit- ment	Inebriate support in state hospitals, including commit- ment	Feeble-minded sup- port at Glenwood	Tuberculosis at Oakdale
Adair	\$ 3,826.33	\$ 2,512.92	\$ 5,467.44	\$ 2.00	\$ 255.24	\$ 663.82
Adams	1,910.58	2,444.59	6,001.88		169.30	320.61
Allamakee	7,856.45	3,736.19	8,013.45		357.21	1,789.45
Appanoose	3,097.24	4,852.70	19,615.59		318.17	3,769.75
Audubon	2,948.37	2,312.77	9,285.49		84.65	107.14
Benton	5,288.51	14,289.19			865.47	4,605.80
Black Hawk	12,140.58	13,319.58	16,990.65		1,321.92	3,816.65
Boone	4,368.27	4,005.32	8,575.19		169.71	1,245.98
Bremont	5,898.88	3,792.65	5,978.76		96.78	210.47
Buchanan	5,571.51	2,179.86	5,471.16		306.26	712.30
Buena Vista	7,062.87	3,008.32	14,226.60	116.97	440.71	1,506.25
Butler	4,801.33	4,256.81	8,565.74		105.08	1,267.33
Calhoun	445.21	5,170.00	12,028.04		116.02	1,291.92
Carroll	7,676.43	6,498.08	10,522.62	44.48	416.33	
Cass	8,872.76	6,759.31	11,657.65		487.36	338.51
Cedar	5,807.06	2,286.87	4,316.43		228.58	1,083.84
Cerro Gordo	12,042.36	8,901.45			484.15	5,471.76
Cherokee	5,431.34	5,398.11	10,394.62	256.18	327.81	551.60
Chickasaw	5,267.30	5,464.43	8,756.98		71.53	970.47
Clarke	1,321.45	2,311.65	8,314.88		254.73	198.27
Clay	2,785.15	4,779.92	10,912.67		214.28	1,136.24
Clayton	2,029.88	11,615.51	5,780.23		369.17	960.33
Clinton	12,735.05	10,156.47	29,330.19		472.02	10,337.54
Crawford	3,967.72	6,197.58	12,025.62		234.24	364.73
DeKalb	2,228.96	5,421.45	7,381.45	91.67	356.50	3,254.50
Davis	2,750.66	9,047.02	7,234.31	190.96	76.06	413.15
Decatur	3,765.29	4,707.64	11,105.34		271.30	2,733.21
Delaware	5,734.64	3,481.72	6,988.42		494.29	1,445.76
Des Moines	8,276.76	8,276.76	17,693.35	274.55	402.94	5,440.00
Dickinson	3,427.40	3,285.86	5,180.84		107.07	2,654.32
Dubuque	13,823.48	10,157.63	43,155.40		1,300.20	
Emmet	944.73	2,442.56	5,199.93		37.86	624.70
Payette	4,677.45	5,012.51			348.96	2,419.84
Floyd	395.10	2,648.70	14,377.66		196.06	7,951.13
Franklin	2,967.45	3,369.73	8,306.67		109.46	
Fremont	6,470.69	3,792.56	10,632.19		486.05	22.94
Greene	7,062.57	7,639.76	6,904.58		564.50	2,369.55
Grundy	658.52	2,974.31	4,462.66		423.39	14.76
Guthrie	8,998.58	5,381.56	5,682.67		106.72	359.08
Hamilton	6,445.43	8,588.25	7,818.64		302.25	2,654.32
Hancock	1,859.79	4,417.07	6,604.83	512.56	90.96	1,342.10
Hardin	3,310.47	7,946.44	14,858.98		302.15	
Harrison	3,987.97	6,137.55	12,877.76		481.64	614.82
Henry	6,189.71	8,025.51	14,306.96	69.50	212.17	
Howard	2,018.97	1,465.17	9,963.69		79.59	68.64
Humboldt	1,675.46	8,186.54	6,964.29		288.72	417.07
Ida	5,448.61	4,941.35	8,327.60	100.43	207.42	
Iowa	3,871.54	4,391.29	14,394.19		306.68	436.62
Jackson	5,938.55	3,580.86	7,685.27		1,177.60	
Jasper	1,086.83	12,691.16	21,100.72		303.97	1,656.62
Jefferson	3,921.83	3,189.20	7,386.04			
Johnson	3,387.05	8,308.45	15,591.09		449.64	6,400.74
Jones	3,190.40	2,541.58	641.58			
Keokuk	14,716.68	5,492.02	12,697.14		374.88	73.19
Kossuth	5,716.52	5,209.79	13,556.53	262.35	384.55	2,582.77
Lee	1,054.38	6,786.70	30,877.33	569.70	1,164.29	5,659.51

TABLE NO. 26—PART I—Continued

Counties	Printing and stationery	Court house expense	Inmate support in state hospitals, including commitment	Inebriate support in state hospitals, including commitment	Feeble-minded support at Oklawaha	Tuberculosis at Oklawaha
Linn	10,072.64	19,866.37	44,881.73	988.12	1,417.19	21,083.96
Louis	1,796.96	6,608.94	6,560.96		76.32	4,547.43
Lucas	5,648.51	5,123.63		5,251.01	406.94	379.12
Lyon	815.06	5,022.77	6,886.20		319.36	1,622.66
Madison	2,408.26	5,546.61	10,763.64	47.90	545.73	2,323.32
Manhaska	1,991.36	7,919.98	11,556.36		848.88	2,359.37
Marion	4,796.65	7,591.18	17,190.50	383.84	349.84	1,070.56
Marshall	7,904.90	11,963.75	9,668.81	3,707.24	652.05	4,194.15
Miller	3,167.81	5,514.50	11,155.37		734.97	272.81
Mitchell	1,991.79	3,774.68	12,567.79		335.95	
Monona	3,171.72	3,300.77	9,400.46		93.84	470.87
Monroe	5,501.24	3,051.00	12,353.53		304.73	582.01
Montgomery	3,315.22	5,821.77	8,413.18		501.40	1,518.00
Muscataine	6,009.24	3,062.16	531.11	9.20		
O'Brien	4,704.29	4,236.11	9,749.89	.91	154.56	551.75
Oceola	2,373.40	3,007.18	5,116.82		174.33	
Page	3,629.82	3,064.49	19,815.48	410.13	647.57	5,993.39
Palo Alto	5,828.75	3,746.71	6,315.12	90.88	50.89	2,389.87
Plymouth	4,989.29	4,747.97	14,536.64	489.16	478.25	2,664.72
Pocahontas	7,595.26	6,916.47	6,151.48	290.62	120.57	2,664.72
Polk	24,294.61	24,177.71	80,920.82	1,958.62	6,138.95	531.31
Pottawattamie	12,114.45	10,304.69	38,400.98		1,445.01	7,682.60
Poweshiek	6,149.94	3,002.63	7,197.14		452.92	2,426.94
Ringold	5,573.59	17,900.90	9,152.27	20.36	398.95	1,237.76
Sac	7,642.92	4,164.48	9,922.80		171.80	703.90
Scott	10,132.18	21,524.46	10,922.52		1,781.10	
Shelby	7,442.15	6,328.39	9,023.94	169.00	126.33	1,049.87
Sioux	5,846.27	3,006.79	8,485.06		394.33	614.13
Story	15,819.11	9,915.12	6,004.52		462.14	4,797.17
Tama	1,454.59	4,240.39	10,923.97		155.07	300.22
Taylor	2,475.90	5,086.55	7,527.94	28.78	303.28	1,863.58
Union	4,268.04	3,399.05	13,181.15	449.78	495.60	1,166.50
Van Buren	6,739.32	2,472.56	8,991.58		332.71	
Wapello		7,210.56	80,179.16		137.58	592.58
Warren	1,899.67	5,699.44	10,027.65	144.56	394.29	2,121.22
Washington	6,195.61	6,430.04	8,653.70		290.52	2,322.04
Wayne	2,107.75	2,803.08	5,245.60		766.25	10,060.20
Webster	12,517.81	25,487.11	22,359.78	406.41		
Winnebago	4,571.21	5,500.78			32.07	2,391.27
Winnesboro	3,228.65	7,180.43			2,742.95	12,248.76
Woodbury	19,121.58	35,433.34	62,062.81		85.48	2,653.27
Worth	427.27	2,089.99	6,425.71		204.04	2,461.44
Wright	596.50	2,891.57	12,141.71	107.90		
Total	\$507,129.99	\$656,499.16	\$1,948,396.83	\$ 18,158.83	\$ 47,616.09	\$333,146.76

*Includes inebriate.

TABLE NO. 20

Part II—Miscellaneous County Expense for the Year 1927

Counties	Expeditious at Woodward	Orphan's Home at Davenport	School for deaf at Council Bluffs	College for blind at Vision	Juvenile home at Toledo	Summer school and teachers' institute
Adair	\$ 49.79	\$ 436.34		\$ 51.98		\$ 311.75
Adams	61.36		15.06			
Altamakee	28.23	89.11	68.75		\$ 244.88	375.00
Appanoose	190.83	1,531.48	402.74		904.83	300.25
Audubon	126.09	661.58	6.20			224.25
Benton	254.15	708.91			2,788.42	200.00
Black Hawk	2,681.79		22.18	8.25	3,800.71	
Boone	269.64	289.80	13.74		1,612.30	300.50
Bremer	144.04		24.40			171.52
Buchanan	67.05		108.23		642.44	557.00
Buena Vista	39.01	229.88			168.82	316.50
Butler	89.53		20.00		164.39	216.25
Calhoun	157.89					260.50
Carroll	67.82				6.90	265.23
Cass	21.35			110.02	480.24	529.17
Cedar	53.05	190.00	7.29		254.98	
Cerro Gordo	290.72	604.18	82.14	16.46	332.27	
Cherokee		283.30	41.03			340.50
Chickasaw	93.91		.00			278.16
Clarke	82.53	330.00			136.19	277.75
Clay	166.41		24.40			300.00
Clayton	11.53	136.74	45.32	44.78		
Clinton	214.80	6,272.23			422.12	376.63
Crawford	64.52		4.45			254.35
Dallas	281.74	2,111.97	138.82		165.82	508.04
Davis	13.45				177.40	160.00
Decatur	49.56	330.00		15.76	175.92	327.58
Delaware	77.30	817.23		18.72		
Des Moines		1,580.41	65.25		871.52	447.69
Dickinson	41.33	220.09	11.25			390.08
Dubuque	222.64	1,763.78	53.98			
Emmet	65.36	296.70			310.42	
Fayette		408.56	1.70			
Floyd	65.76					390.00
Franklin	114.06				566.46	301.28
Fremont	65.36				836.23	307.70
Greene			26.10	87.22	343.04	246.10
Grundy	46.74	453.28				321.40
Guthrie	89.90				142.21	204.40
Hamilton	98.80	504.84	251.85	45.51	567.29	190.00
Hancock	39.73		25.35		28.55	256.85
Hardin	190.65				566.46	
Harrison	165.60		92.46		387.64	79.51
Henry	136.79	1,384.28				300.00
Howard	162.49	100.00				
Humboldt	196.67		18.25			
IDA	19.66		50.76		289.12	
Iowa	98.66	71.51	89.72		302.34	280.45
Jackson		994.76	33.50			167.00
Jasper	171.89	566.19	98.22			366.04
Jefferson	141.64	647.01	158.48		418.09	
Jones						247.00
Keokuk	51.82	457.53	12.77		708.06	
Kossuth	241.15	256.71			1,058.07	
Lee	43.24	809.09	79.71		256.93	392.49

TABLE NO. 20—PART II—Continued

Counties	Epileptic at Woodward	Orphans' Home at Davenport	School for deaf at Council Bluffs	College for blind at Vinson	Juvenile home at Toledo	Summer school and teachers' institute
Linn	688.73	7,372.75	277.77	147.89	1,780.83	307.70
Louisa	114.28	1,444.12			74.71	
Lucas	46.17		90.84		74.99	330.62
Lyon	15.97		.85			
Madison	284.45	160.00			572.96	
Mahaska	210.41	2,471.58		40.53	129.49	445.40
Marion	211.83	807.17	207.16		222.55	182.50
Marshall	479.59	1,907.35	17.70	71.49	1,338.47	336.24
Mills	122.99				246.73	
Mitchell	75.12	178.49			385.37	
Monona	41.43	38.15	116.80			66.00
Monroe	141.06		23.83		1,375.81	
Montgomery	155.48				265.45	257.60
Muscatine						200.40
O'Brien	6.65				984.61	
Osceola	9.55				438.09	205.00
Page	49.04		15.91	57.82		
Palo Alto	139.08		60.05		355.92	257.07
Plymouth	75.90			49.48		307.35
Pocahontas	106.05	147.07			315.21	334.52
Polk	1,705.31	17,836.67	679.91	69.39	6,341.02	250.95
Pottawattamie	279.34		249.13	180.88	2,788.26	7.40
Poweshiek	47.98	607.80			196.27	294.50
Ringgold	82.66	243.15				248.00
Sac	65.17					207.41
Scott	621.43	7,021.73	1.10			
Shelby	89.78			172.95		
Sioux	38.86		14.82			
Story	130.68	416.72	80.70		675.28	225.00
Tama	222.50	159.42	37.22	21.88	877.60	
Taylor	54.95	635.45	68.46	15.96	243.94	199.60
Union	68.74		5.80		758.57	266.19
Van Buren						
Wapello	257.96	1,871.08			200.12	
Warren	60.36		113.80		100.12	
Washington	59.35	35.47			32.35	206.73
Wayne	96.01	177.66			815.35	236.16
Webster	208.50	2,004.08	60.70	8.08	433.65	
Winnebago						
Winnesboro	3.83		2.95			301.00
Woodbury	353.75	2,707.65	246.05	98.37	2,003.63	
Worth	56.23		89.51			
Wright	244.08	16.85			186.53	320.02
Total	\$12,318.22	\$76,065.84	\$4,906.07	\$1,325.73	\$42,513.30	\$17,228.45

TABLE NO. 21

Part I—Miscellaneous County Expense for the Year 1927

Counties	Vital statistics	Farm bureau	Telephone rentals and tolls	State examinations	School books	Supplies
Adair	\$ 100.25	\$ 3,000.00	\$ 579.03	\$ 577.94	\$ 4,065.64	\$ 1,000.06
Adams	75.25	3,000.00	159.30	418.13	1,359.37	2,502.04
Allamakee	119.50	3,000.00	678.65			439.04
Appanoose	203.75	3,000.00	640.83	1,659.44	7,512.91	7,781.37
Audubon	91.50	3,000.00	765.18			2,782.09
Benton	169.00	3,000.00	963.40			2,339.34
Black Hawk	453.75		1,270.45	75.65	1,078.57	1,904.05
Boone	210.25	6,250.00	815.67	1,291.87	2,371.45	8,660.27
Bremner	128.75	3,000.00	720.88	292.12		84.00
Buchanan	172.50	3,000.00	800.59	488.25		4,317.83
Buena Vista	124.50	3,000.00	807.58		1,069.52	382.13
Butler	110.50	3,000.00	1,171.71		7,780.74	3,960.10
Calhoun	134.00	3,000.00	743.65	1,000.21		3,800.71
Carroll	202.75	3,000.00	914.32	813.65		
Cass	137.00	3,000.00	904.09	306.22	4,681.10	
Cedar	121.50	3,000.00	636.97		1,315.54	367.81
Cerro Gordo	290.75	6,000.00	1,651.77	2,180.55	2,388.19	
Cherokee	163.00	3,000.00	735.75	490.14	2,625.08	2,245.67
Chickasaw	104.75	3,000.00	680.10	865.03	4,860.95	2,199.60
Clarke	77.25	2,000.00	505.65	473.69		3,047.71
Clay	119.00	3,000.00	736.59	498.45	4,214.10	2,586.28
Clayton	171.50	3,000.00	1,179.06	363.97		7,192.01
Clinton	312.75	4,499.98	1,598.45	798.50		
Crawford	167.00	3,000.00	849.47			4,491.44
Dallas	164.25	2,375.00	1,298.37	909.78	2,632.96	4,319.91
Davis	80.75	3,000.00	192.53		1,544.55	3,688.56
Decatur	118.50	1,000.00	668.90	408.60		4,000.02
Delaware	275.25	3,000.00	795.00	391.92		
Des Moines	309.00	2,883.12	639.57	1,339.76	680.53	5,340.06
Dickinson	57.00	3,000.00	743.00	500.67	5,148.83	5,091.10
Dubuque		1,600.41	2,848.47	423.70	1,830.72	
Emmet	100.25	3,000.00	625.80	2,799.30	5,172.45	
Fayette	214.25	5,075.00	1,306.36	682.40	7,500.67	6,138.31
Floyd	137.01	3,000.00	847.85		1,169.73	2,274.43
Franklin	126.25	3,000.00	661.05			2,371.41
Frederick	104.75	3,000.00	672.15			1,536.64
Greene	100.00	3,000.00	423.05	1,632.92	2,431.65	506.02
Grundy	83.75	3,000.00	628.50	819.56	210.64	7,838.43
Guthrie	116.50	3,000.00	563.30	907.77	3,429.04	
Hamilton	122.75	3,750.00	563.98	570.96	335.65	864.68
Hancock	111.75	3,000.00	636.20	481.90		4,554.40
Hardin	161.00	3,000.00	683.25	1,700.39	5,065.57	5,006.78
Harrison	198.50	3,000.00	705.05	621.97	4,925.11	1,187.25
Henry	161.25	2,250.00	571.05			
Howard	99.50	3,000.00	265.30		2,889.15	1,428.09
Humboldt	82.25	3,000.00	422.95	621.19		2,502.30
Ida	90.50	3,000.00	371.45	394.56	2,375.50	172.95
Iowa	124.75	3,000.00	777.15	585.00		3,616.77
Jackson	171.75	3,000.00	1,052.15			1,221.99
Jasper	224.50	6,000.00		1,391.47	5,065.91	
Jefferson	210.00	830.75				
Johnson	358.20		1,375.10	855.56		402.76
Jones	206.90	3,000.00	984.91	303.78	2,577.32	4,022.58
Keokuk	96.00	2,000.00	1,322.40	717.14		
Kossuth	189.25	5,000.00	871.29			5,975.89
Lee	346.25	5,000.00	825.64	1,047.16	1,727.45	3,212.32

TABLE NO. 21—PART I—Continued

Counties	Vital statistics	Farm bureau	Telephone rentals and tolls	State examinations	School books	Supplies
Linn	965.00	5,000.00	2,485.77	1,312.41	7,112.83	2,011.17
Louis	76.75	2,000.00	775.35	1,536.36	2,969.84	532.26
Lucas		2,000.00	286.12	327.87		2,529.21
Lyon	107.50	3,000.00	784.40	608.43	601.00	6,302.38
Madison	67.75	3,000.00	442.05	378.28	3,905.23	2,811.81
Manitowish	184.00	5,000.00	706.35	1,183.65		2,273.94
Marion	154.25	2,000.00	601.30	647.75		9,590.36
Marshall	278.50	5,000.00	1,041.50		5,199.24	
Mills	97.00	3,000.00	886.25	485.74	2,807.27	5,329.69
Mitchell	79.50	2,000.00	732.90	243.13	2,741.77	1,705.74
Monona	95.50	4,000.00	769.91	425.57	2,899.45	6,073.86
Monroe	135.00	2,750.00	836.90			5,075.35
Montgomery	130.50	2,000.00	847.79	302.88		2,924.26
Muscatine	209.50	5,000.00	946.78	594.27	2,808.47	213.31
O'Brien	130.50	2,000.00	715.25		2,350.28	6,005.73
Oscola	82.15	3,000.00	712.25	669.91		2,222.56
Page	192.50	3,000.00	927.20	1,308.23	2,945.29	6,590.45
Palo Alto	4.00	3,000.00	700.46	1,054.40	1,128.25	
Plymouth	155.75	3,000.00	655.00	147.28	4,642.91	4,378.58
Pocahontas	111.00	3,000.00	806.31			1,472.71
Polk	1,287.25	5,000.00	4,090.28	5,703.66	9,884.71	
Pottawattamie	320.25	5,217.50	2,457.60	1,730.26		
Poweshiek	129.25	2,000.00	552.71	612.62		
Ringgold	87.15	3,000.00	338.51	445.41	2,082.44	692.23
Sac	133.25	3,000.00	535.45	618.76	1,328.49	617.56
Scott	318.00	5,000.00	2,167.64	786.80	2,177.85	5,630.31
Shelby	118.50	3,000.00	704.04		2,999.57	933.82
Sioux	197.75	4,500.00	640.15	724.05		4,475.13
Story	212.75	4,500.00	747.25	755.66		109.75
Tama	150.75	3,000.00	702.18			2,512.31
Taylor	78.50	3,000.00	417.02	46.77	1,061.90	4,092.00
Union	122.25	3,000.00	740.30		2,211.62	2,228.70
Van Buren	94.25	2,000.00	344.70	352.96		1,000.44
Wapello	974.76	4,045.00	881.45	1,300.22		
Warren	112.25	3,000.00	604.19	518.12	769.25	5,388.90
Washington	145.50	3,000.00	812.70	755.19	3,672.60	1,007.87
Wayne	104.50	3,000.00	619.42	1,336.27		4,083.96
Webster	316.00	5,000.00	1,022.45	819.27		
Winnebago	97.50	3,000.00	450.98	432.92		780.81
Winnebuck	156.50	3,000.00	739.23	284.81	3,618.25	4,827.99
Woodbury	796.00	5,000.00	4,174.51	2,223.27	4,014.28	6,749.98
Worth	70.00	3,000.00	370.50	393.65	4,821.40	2,943.67
Wright	149.25	2,000.00	662.22		3,576.24	783.29
Total	\$ 20,092.57	\$324,976.44	\$ 84,302.78	\$ 62,465.43	\$197,378.87	\$ 302,847.29

TABLE NO. 21

Part II—Miscellaneous County Expense for the Year 1927

Counties	Unclaimed fees	Other trust funds	Preliminary estimate expense	Cost of primary election, paid in 1927	Cost of general election, paid in 1927	Miscellaneous expense not included in previous classifications
Adair		\$ 1,000.00			\$ 79.00	\$ 4,302.88
Adams			\$ 1,754.07			288.29
Allamakee			151.35		202.50	2,131.27
Appanoose	\$ 66.00	48.01	31.65		175.70	122,320.66
Audubon	6.40				39.63	4,154.44
Benton	430.70			\$ 104.00	3.10	1,111.40
Black Hawk	2.10				83.97	2,034.81
Boone	103.14				301.70	
Bremer	24.18					2,016.88
Buchanan	123.97				3.00	2,044.39
Buena Vista	715.56					226.20
Butler						21,578.78
Calhoun			455.58	12.70		7,508.42
Carroll	5.00		2,047.09	\$109.55	3,210.15	4,038.66
Cass	224.77	77.87	1,915.57		983.88	4,965.72
Cedar				5.00	30.00	
Cerro Gordo	6.80				80.60	164,210.71
Cherokee		96.92	707.90			220.11
Chickasaw					250.25	1,022.49
Clarke	492.87				112.90	5,631.17
Clay				5.85	57.65	
Clayton						2,062.78
Climont		8.64	111.60		80.20	4,334.06
Crawford			205.07			2,315.88
Dallas	221.11		249.40	89.60		5,756.56
Davis	69.55			4.00	4.00	1,681.67
Decatur		1,358.34	1,184.70		.90	5,049.41
Delaware						4,005.22
Des Moines	18.10					10,126.06
Dickinson				417.80	479.26	282.65
Dubuque		868.87	3,841.67		44.00	7,290.04
Emmet			102.05			
Payette				1,541.15		6,656.18
Floyd	7.63	36.17	5,981.41		50.00	1,096.01
Franklin			619.90		1,420.34	2,808.75
Fremont	294.11					2,819.00
Greene	145.80		65.60	90.00		6,295.50
Grundy						7,823.33
Guthrie	1,014.14					9,037.23
Hamilton			435.20		4.75	2,306.70
Hancock		1,337.91	147.30			2,480.48
Hardin			1,155.46			20,556.30
Harrison	475.00		1,047.00		80.00	6,612.05
Henry					97.50	7,739.10
Howard						97.74
Humboldt	9.30					2,500.49
Ida					42.30	694.27
Iowa	16.55		2.80			9,606.73
Jackson			2,092.81	7.00	16.00	5,537.76
Jasper	848.36		577.65			7,586.78
Jefferson						
Johnson	1,511.77	28.10				1,009.70
Jones	128.42	288.16	973.09			2,777.68
Keokuk				1,266.45		761.80
Kossuth			35.40			2,381.81
Lee		368.61		118.00	125.00	12,112.48

TABLE NO. 21—PART II—Continued

Counties	Unclaimed fees	Other trust funds	Preliminary drainage expense	Cost of primary election, 1920, paid in 1927	Cost of general election, 1920, paid in 1927	Miscellaneous expense not included in previous classifications
Iowa	788.65		430.30	6,257.08	11,760.72	55,895.96
Louisia	1.50		322.30			3,400.80
Lucas	36.76					2,475.62
Lyon	2.10					
Madison	602.88					1,727.00
Mahaska	115.41					3,288.34
Marion	100.61		72.57			7,791.91
Marshall	1.35	2,540.22		15.00	41.63	190.29
Mills	16.35		2,921.65	485.22		4,311.44
Mitchell				19.00	421.60	6,865.75
Monona			207.50	148.50	28.07	3,328.86
Monroe				53.85	6.90	5,300.00
Montgomery	127.35		779.01			1,222.57
Muscatine	23.50	151.88				181,266.29
O'Brien						1,708.49
Osceola		1,130.12	34.33			243.65
Page			440.14	975.91		10,538.90
Palo Alto	83.50	1,283.41	343.85			570.78
Plymouth	59.83	491.40	38.00	1,113.60		611.23
Pocahontas	1,319.70		415.00		75.00	1,841.11
Polk	3,448.11		554.85	62.69		53,687.26
Pottawattamie	2,278.75					42,467.44
Poweshiek		1,719.64		18.34	13.00	9,229.36
Ringgold	21.68		430.55			1,851.80
Sac	19.25		174.50			3,591.10
Scott	4.10	207.64	790.53		31.00	1,362.44
Shelby	10.09				15.00	943.02
Sioux						
Story	2,420.40		296.95			3,764.89
Tama					2.00	5,145.04
Taylor	241.30					1,496.72
Union	280.00					1,333.82
Van Buren	6.00					4,212.46
Wapello	111.11		467.00	5.40	65.20	6,363.37
Warren					749.18	1,388.37
Washington		16.54		98.47	19.17	3,647.23
Wayne						5,845.20
Webster	289.60				14.30	10,617.81
Winneshago						4,167.59
Winneshiek	155.49					37.60
Woodbury						12,468.25
Worth			55.74			2,801.49
Wright					11.00	12,920.25
Total	\$ 21,122.66	\$ 14,092.15	\$ 24,306.47	\$ 10,830.56	\$ 21,194.46	\$ 909,988.33

TABLE NO. 22
Comparison of Indebtedness for the Years 1924-1928

	1924	1925	1926	1927	1928
General county bonds outstanding January 1	\$ 20,162,168.60	\$ 20,115,707.06	\$ 21,708,419.74	\$ 21,708,419.74	\$ 18,837,256.30
Bridge bonds outstanding January 1	6,222,786.73	7,081,375.14	5,106,148.86	5,106,148.86	4,713,757.07
County house bonds outstanding January 1	1,894,000.00	2,390,500.00	1,710,000.00	1,710,000.00	1,603,683.69
County road bonds outstanding January 1	5,422,778.18	5,230,134.72	5,652,281.09	5,652,281.09	5,652,782.64
Primary road bonds outstanding January 1	7,433,789.88	11,285,182.45	13,370,650.15	13,370,650.15	22,165,692.93
Total county bonded indebtedness outstanding January 1	\$ 44,174,307.82	\$ 45,576,920.27	\$ 46,786,688.87	\$ 46,786,688.87	\$ 32,417,860.55
County warrants outstanding January 1	1,560,162.69	1,319,257.77	1,171,443.59	1,171,443.59	1,253,773.79
Total county bonds and warrants outstanding January 1	\$ 45,734,470.51	\$ 46,896,178.04	\$ 47,958,132.46	\$ 47,958,132.46	\$ 33,671,634.34
Primary road certificates outstanding January 1	1,746,127.65	3,339,556.46	2,651,157.72	2,362,257.65	656,412.46
Secondary road certificates outstanding January 1	861,129.60	306,296.27	10,337.29	15,031.94	11,666.97
Primary road district fund warrants outstanding January 1	11,840,159.31	15,760,298.48	13,525,282.86	49,077.43	6,690.26
Primary road district fund warrants outstanding January 1	3,813,157.56	4,731,173.08	3,719,314.43	13,118,929.29	11,689,412.72
Drainage warrants outstanding January 1	90,661,609.06	69,719,569.88	64,552,596.74	2,005,000.00	1,892,007.07
Total outstanding January 1	\$ 90,661,609.06	\$ 69,719,569.88	\$ 64,552,596.74	\$ 15,142,776.86	\$ 13,229,496.54

PART III

BUILDING AND LOAN ASSOCIATIONS

BUILDING AND LOAN ASSOCIATIONS

The statistics included in this report have been compiled from reports made to the Auditor of State in accordance with the provisions of Chapter 417, Code of Iowa, 1924, and cover all transactions of the associations for the year ending December 31, 1926.

Reports were received from all the associations in the state. During the year two associations have been authorized to transact their business in Iowa: The State Building and Loan Association of Des Moines, Iowa, and the Hawkeye Building and Loan Association of Boone, Iowa.

During the year two associations have ceased transacting business and are liquidating their assets. They are the Fidelity Building and Loan Association of Mason City, Iowa, and the Jefferson Building and Loan Association of Jefferson, Iowa.

The following bills are to be introduced in the Forty-second General Assembly relative to building and loan and savings and loan associations:

To repeal Section 9346 of the Code of 1924, and to enact a substitute therefor, limiting the membership fee to 50 cents per \$100.00 par value of stock subscribed or issued and in no case to exceed a total of \$10.00 for any member.

To amend Section 9340 of the Code of 1924, allowing the associations to invest their idle funds in bonds of the United States, the state of Iowa, municipal corporation, township and school district bonds.

To amend Section 12772 of the Code of 1924, authorizing the investment of fiduciary funds in the stock of building and loan associations.

The growth of the building and loan business in Iowa continues along conservative lines. There has been a gain in assets during the year, amounting to \$3,391,042.40, the total assets of December 31, 1926, being \$40,771,567.11, as compared with \$37,380,524.71 on December 31, 1925.

The total withdrawal value of all shares of stock in force December 31, 1926, was \$35,502,709.33.

A consolidated statement showing the assets, liabilities, receipts and disbursements and other related data of all the associations at the close of business December 31, 1926, is presented, herewith, as well as details for each association in tables which follow:

BUILDING AND LOAN ASSOCIATIONS

229

BUILDING AND LOAN ASSOCIATIONS CONSOLIDATED STATEMENT

Assets, Liabilities, Receipts, Disbursements and Miscellaneous Information

ASSETS	
Loans on real estate.....	\$38,287,940.34
Loans on stock pledged.....	497,781.25
Interest earned and unpaid.....	204,988.48
Real estate acquired.....	444,062.34
Due for taxes and insurance.....	89,919.72
Installments due and unpaid.....	4,585.70
Real estate contracts.....	121,992.85
Furniture and fixtures.....	23,648.64
Miscellaneous.....	121,966.64
Cash on hand at close of year.....	874,669.05
LIABILITIES	
Paid in on installment stock.....	\$34,123,480.31
Full paid stock.....	3,718,938.59
Installments paid in advance.....	189,388.50
Interest paid in advance.....	14,485.40
Incomplete loans.....	149,822.08
Profits divided.....	759,892.54
Profits undivided.....	648,864.43
Expense fund.....	720.42
Surplus and contingent fund.....	371,870.92
Bills payable.....	747,185.68
Miscellaneous.....	56,958.33
	\$40,771,567.11
	\$40,771,567.11

RECEIPTS	
Cash on hand beginning of year.....	\$ 686,995.79
Dues, installment stock.....	10,714,112.84
From full paid stock.....	1,405,916.56
Interest.....	2,598,611.19
Fines.....	4,467.45
Membership and transfer fees.....	26,635.57
Loans repaid.....	5,746,918.71
Taxes and insurance paid.....	35,351.05
Sales of real estate.....	94,062.07
Expense fund.....	82.59
Bills payable.....	683,412.19
Profit on withdrawals.....	2,932.46
Miscellaneous.....	269,413.99

DISBURSEMENTS	
Loans on real estate.....	\$ 8,461,508.07
Loans on stock.....	799,494.25
Installment and matured stock withdrawn.....	8,913,550.72
Full paid stock withdrawn.....	866,307.29
Interest or profit on stock withdrawn.....	229,952.27
Interest paid on stock not withdrawn.....	528,268.51
Taxes and insurance paid.....	70,798.23
Bills payable.....	874,691.80
Interest on borrowed money.....	28.31
Salaries, officers and employees.....	155,204.37
All other disbursements.....	462,895.30
Cash on hand at close of year.....	999,160.34
	\$22,271,853.46
	\$22,271,853.46

MISCELLANEOUS INFORMATION	
Shares in force at beginning of year.....	724,391
Shares in force at close of year.....	799,604
Total number of members.....	48,057
Number of borrowing members.....	16,679
Number of shares held by them.....	291,082
Shares sold during the year.....	158,409
Shares canceled during year.....	92,196
Gross earnings during year.....	\$ 2,566,066.63
Gross expense during the year.....	327,949.61
Withdrawal value of shares in force.....	35,502,709.33

TABLE NO. 1—DATE OF INCORPORATION

Number	Name	Location	Date of Incorporation	Plan
1	Akron Domestic Local B. & L. Assn.	Akron	March, 1880	Serial
2	Alcona B. & L. Assn.	Alcona	February, 1917	Terminating
3	Alton B. & L. Assn.	Alton	April, 1916	Serial
4	Ames B. & L. Assn.	Ames	June, 1914	Permanent
5	Bohemian Savings & Loan Assn.	Cedar Rapids	January, 1892	Permanent
6	Burlington B. & L. Assn.	Burlington	November, 1919	Permanent
7	Cedar Falls B. & L. & S. Assn.	Cedar Falls	June, 1896	Serial
8	Cedar Rapids B. & L. Assn.	Cedar Rapids	May, 1911	Permanent
9	Cedar Valley B. & L. Assn.	Cedar Falls	August, 1891	Terminating
10	Centerville B. & L. Assn.	Centerville	November, 1919	Terminating
11	Charles City B. & L. Assn.	Charles City	June, 1919	Permanent
12	Clear Lake B. & L. Assn.	Clear Lake	May, 1915	Terminating
13	Cleaton Home Sav. & Loan Assn.	Cleaton	June, 1918	Permanent
14	Council Bluffs Mut. B. & L. Assn.	Council Bluffs	January, 1896	Permanent
15	Davenport L. B. & Sav. Assn.	Davenport	June, 1887	Serial
16	Decorah B. & L. Assn.	Decorah	November, 1912	Serial
17	Des Moines B. & L. & S. Assn.	Des Moines	April, 1916	Permanent
18	Dubuque B. & L. Assn.	Dubuque	February, 1876	Permanent
19	Emmettsburg B. & L. Assn.	Emmettsburg	December, 1912	Terminating
20	Fidelity B. & L. Assn.	Mason City		
21	Fort Dodge B. & L. Assn.	Fort Dodge	January, 1920	Terminating
22	Fort Madison S. & L. Assn.	Fort Madison	May, 1912	Permanent
23	Germania B. & L. & Sav. Assn.	Cedar Falls	April, 1892	Serial
24	Hawkeye B. & L. Assn.	Boone	July, 1920	Permanent
25	Homes B. & L. Assn.	Des Moines	January, 1920	Serial
26	Homes B. & L. Assn.	Dubuque	December, 1924	Permanent
27	Homes B. & L. Assn.	Etherville	September, 1911	Terminating
28	Homes B. & L. Assn.	Fort Dodge	July, 1919	Terminating
29	Homes B. & L. Assn.	Marion	February, 1894	Terminating
30	Homes Sav. & L. Assn.	McGregor	April, 1915	Permanent
31	Homes B. & L. Assn.	Shenandoah	July, 1894	Terminating
32	Homes B. & L. Assn.	Waterloo	July, 1905	Terminating
33	Homes Sav. & Loan Assn.	Council Bluffs	February, 1923	Permanent
34	Hull B. & L. Assn.	Hull	July, 1921	Serial
35	Iowa B. & L. & Sav. Assn.	Des Moines	August, 1921	Permanent
36	Iowa City L. & Investment Assn.	Iowa City	December, 1919	Serial
37	Jefferson B. & L. Assn.	Jefferson	May, 1915	Serial
38	Jefferson County B. & L. Assn.	Fairfield	September, 1919	Serial
39	Keokuk L. & B. Assn.	Keokuk	March, 1899	Serial
40	Knoxville Home Sav. & Loan Assn.	Knoxville	April, 1924	Permanent
41	La Porte B. & L. Assn.	La Porte City	March, 1884	Serial
42	Lee County L. & B. Assn.	Keokuk	September, 1895	Serial
43	Linn County B. & L. Assn.	Mason	May, 1891	Terminating
44	Marshalltown Sav. & L. Assn.	Marshalltown	December, 1909	Serial
45	Mason City B. & L. Assn.	Mason City	February, 1890	Serial
46	Mills County B. & L. Assn.	Glenwood	January, 1913	Serial
47	Muscatine B. & L. Assn.	Muscatine	May, 1910	Terminating
48	Mutual B. & L. Assn.	Iowa Falls	August, 1912	Permanent
49	Mutual B. & L. Assn.	Mason City	December, 1904	Permanent
50	Mutual Home L. & Sav. Assn.	Grafton	March, 1896	Permanent
51	Mutual Loan & Sav. Assn.	Penna	April, 1880	Terminating
52	National B. & L. Assn. of the Deaf	Dubuque	May, 1924	Permanent
53	Newton Home Sav. & Loan Assn.	Newton	May, 1913	Serial
54	Northwestern B. & L. Assn.	Wood	February, 1902	Permanent
55	Oskaloosa Home L. & Sav. Assn.	Oskaloosa	June, 1917	Permanent
56	Page County B. & L. Assn.	Charlton	June, 1914	Serial
57	People's B. & Sav. Assn.	Ottumwa	July, 1892	Permanent
58	People's Mutual B. & L. Assn.	Waterloo	August, 1910	Permanent
59	Perpetual B. & L. Assn.	Waterloo	April, 1890	Permanent
60	Perpetual Sav. & Loan Assn.	Cedar Rapids	January, 1875	Permanent
61	Polk County B. & L. Assn.	Des Moines	March, 1921	Permanent
62	Red Oak B. & Sav. Assn.	Red Oak	October, 1887	Serial
63	Sanborn B. & L. Assn.	Sanborn	May, 1885	Serial
64	Spencer Mutual B. & L. Assn.	Spencer	March, 1888	Serial
65	Spirit Lake B. & L. Assn.	Spirit Lake	April, 1920	Terminating
66	Stark County B. & L. Assn.	Stark City	June, 1922	Permanent
67	Stanton Mutual B. & L. Assn.	Stanton	October, 1916	Serial
68	State B. & L. Assn.	Des Moines	July, 1926	Permanent
69	Strom Lake Sav. & Loan Assn.	Strom Lake	February, 1910	Serial
70	Willam Mutual L. & B. Assn.	Willam	March, 1880	Serial
71	Vinton Sav. L. & B. Assn.	Vinton	August, 1890	Permanent
72	Waverly Sav. & Loan Assn.	Waverly	June, 1912	Permanent
73	Waterloo B. & L. Assn.	Waterloo	March, 1878	Permanent
74	Workingmen's B. & L. Assn.	Belle Plaine	October, 1880	Permanent

PLAN—OFFICERS—SALARIES

President	Secretary	Treasurer	Salary per annum	Number
E. P. Klausner	H. H. Wetzel		\$ 150	1
C. H. Boardley	A. L. Cunningham		200	2
A. Lincoln	E. S. Honick		150	3
A. H. Munn	Chas. B. Ash		3,000	4
C. W. Vorlicky	Jan J. Hirsek		300	5
C. W. Dwight	Frank G. Nebiker		800	6
W. N. Haster	Wm. C. Nuhn		900	7
P. E. Longhurst	L. J. Marsh		3,300	8
B. Miller	John W. Leavitt		1,000	9
George B. Ogle	John C. Ashby		John C. Ashby	10
W. E. Dodge	R. C. Roiling		J. L. Carpenter	11
J. H. Woodstock	E. B. Stillman		60	12
F. J. Ward	L. W. Barker		1,500	13
H. W. Hazleton	E. V. Gustafson		4,500	14
Joseph Shorey	S. M. White		900	15
G. F. Baker	C. J. Weber		40	16
C. B. Minnis	Elmer E. Miller		5,000	17
C. Bayless	H. H. Hanger		3,000	18
Robert Laughlin	Wm. E. O. Saunders		400	19
M. J. Haire	John Laufersweiler		300	20
W. R. Timpe	Geo. P. Anthes		1,800	21
W. D. Wiler	Wm. C. Nuhn		900	22
J. W. Jordan	A. L. Lee		1,000	23
L. H. Higley	J. E. Driscoll		600	24
John A. Loetscher	Grace V. W. Jarger		Philip Hele	25
N. J. Lee	L. E. Stockdale		L. E. Stockdale	26
J. R. Mulroney	E. M. Klapp		4,500	27
Geo. B. Richard	Geo. W. Toms		600	28
P. G. Bell	J. Kramer		750	29
J. P. Lake	A. Schneider		1,200	30
A. G. Reid	J. E. Dempster		4,000	31
W. E. McConnell	Wm. J. Leverett		3,000	32
Jno. De Koster	C. O. Sawyer		50	33
R. L. Rietz	W. E. Lower		25	34
E. A. Milligan	G. R. Griffith		600	35
R. C. Sayers	P. O. Brown		Homer R. Murray	36
J. A. Dunlap	E. L. Becker		1,000	37
J. H. Johnson	E. L. Job		1,000	38
J. M. Blough	W. R. E. Ashby		150	39
D. H. A. Dunlap	J. D. Eck		1,000	40
T. B. Alexander	H. F. Lockwood		400	41
H. R. Hansen	B. B. Shollenberger		2,400	42
Hugh H. Shepard	Alan F. Beck		1,200	43
L. S. Robinson	J. M. Wyant		600	44
W. S. Hill	H. L. Smith		750	45
E. E. Benedict	C. H. Warnock		600	46
E. S. Selby	J. W. Irons		O. A. Parker	47
J. W. Harpster	F. P. Marvin		2,300	48
D. E. Goodell	C. H. Tanner		300	49
Wm. Riordan	John Standacher		1,000	50
W. E. Denniston	C. P. Morgan		5,000	51
C. Ludd	J. F. Jensen		250	52
H. H. Phinney	W. F. Little		1,300	53
William Orr	Henry Loranz		2,000	54
J. E. Hull	D. A. Emery		2,872	55
J. J. Miller	G. W. Holmes		2,100	56
Warren Brown	C. W. Stilson		3,800	57
W. R. Boyd	F. D. Denlinger		5,000	58
Rert German	L. D. Ross		L. D. Ross	59
O. J. Gibson	John H. Loomis		1,800	60
J. H. Ott	D. W. Crawns		400	61
A. C. Perine	E. Taggart		300	62
P. A. Woodward	J. H. Rozema		100	63
H. P. Guiney	A. R. Kreutz		1,784	64
C. V. Blade	O. F. Neuvist		225	65
Clyde Doolittle	A. M. Systrom		1,230	66
L. L. Whitney	Chas. S. Fisk		430	67
W. C. Ellis	W. J. Oviatt		1,500	68
C. F. Grawe	W. E. Bickel		226	69
W. H. Brunn	Richard Cullinane		85	70
C. S. Hausman	R. S. Eickelberger		3,600	71
	G. R. Ahrens		530	72
			J. A. Wheeler	73
				74

TABLE NO. 2.—RECEIPTS DURING YEAR:

Number	Name and Location	Cash on hand at beginning of year	From dues installment stock	From full paid stock	From interest
	Grand total	\$ 686,095.70	\$10,714,112.91	\$ 1,400,916.56	\$ 2,568,611.19
1	Akron Domestic Local B. & L. Ass'n, Akron	6,913.83	14,948.50		3,677.42
2	Algonquin B. & L. Ass'n, Algonquin	1,008.78	9,300.17	5,000.00	3,292.66
3	Alton B. & L. Ass'n, Alton	863.36	10,191.00		2,985.82
4	Ames B. & L. Ass'n, Cedar Rapids	24,066.81	677,802.85		84,963.36
5	Bohemian B. & L. Ass'n, Burlington	2,922.61	274,463.46	40,000.00	80,725.80
6	Cedar Falls B. & L. Ass'n, Cedar Falls	7,508.35	31,458.16	23,700.00	10,370.16
7	Cedar Rapids B. & L. Ass'n, Cedar Rapids	4,750.74	27,082.35	54,160.00	18,802.78
8	Cedar Valley B. & L. Ass'n, Cedar Falls	7,629.83	626,959.49		201,100.68
9	Centerville B. & L. Ass'n, Centerville	1,660.31	97,902.48	2,300.00	23,019.16
10	Charles City B. & L. Ass'n, Charles City	818.43	3,316.97		1,339.45
11	Clear Lake B. & L. Ass'n, Clear Lake	235.36	30,220.07		6,788.78
12	Council Bluffs B. & L. Ass'n, Clinton	338.48	40,728.92	11,400.00	70.30
13	Clinton Home S. & L. Ass'n, Clinton	1,476.95	90,188.24	118,000.00	4,747.08
14	Davenport Bluffs M. B. & L. Ass'n, Co. Bluffs	71,087.22	90,188.24	118,000.00	4,747.08
15	Davenport B. & L. Ass'n, Davenport	2,712.44	18,368.00		8,292.40
16	Decorah B. & L. Ass'n, Decorah	3.58	10,194.00		1,380.46
17	Des Moines B. & L. Ass'n, Des Moines	33,036.01	629,036.42		81,631.20
18	Dubuque B. & L. Ass'n, Dubuque	6,287.97	446,138.19		76,929.29
19	Emmettsburg B. & L. Ass'n, Emmetsburg	15,235.36	39,014.60		5,162.05
20	Fidelity B. & L. Ass'n, Fort Dodge				
21	Fort Dodge B. & L. Ass'n, Mason City	8,706.45	61,216.95	153,350.00	32,568.71
22	Fort Madison S. & L. Ass'n, Fort Madison	1,116.34	76,532.22	72,500.00	41,706.11
23	Germania B. & L. Ass'n, Cedar Falls	7,736.65	19,302.25	40,000.00	9,946.14
24	Hawkeye B. & L. Ass'n, Boone		618.85	5,300.00	137.29
25	Home B. & L. Ass'n, Davenport	819.70	4,207.35		1,380.46
26	Home B. & L. Ass'n, Estherville	545.98	48,472.20	15,600.00	2,431.26
27	Home B. & L. Ass'n, Fort Dodge	3,273.24			8,485.18
28	Home B. & L. Ass'n, Marion	23,373.40	210,506.74	167,500.00	72,902.14
29	Home B. & L. Ass'n, McGregor	819.94	24,506.37	11,000.00	12,403.46
30	Home B. & L. Ass'n, Shenandoah	4,361.10	22,312.42	11,500.00	5,300.78
31	Home B. & L. Ass'n, Waterloo	9,235.60	58,225.65		22,655.47
32	Home S. & L. Ass'n, Council Bluffs	18,618.18	444,236.12		108,600.61
33	Hull B. & L. Ass'n, Hull	11,618.17	495,011.64	110,350.00	47,175.97
34	Iowa B. & L. Ass'n, Des Moines	95.70	9,738.09		2,233.64
35	Iowa City B. & L. Ass'n, Iowa City	3,120.17	56,923.29	1,000.00	5,257.05
36	Jefferson B. & L. Ass'n, Jefferson	5,774.50	100,021.73	18,500.00	24,082.50
37	Jefferson County B. & L. Ass'n, Fairfield				
38	Keokuk L. & B. Ass'n, Keokuk	15,482.49	43,500.30		32,010.20
39	Knoxville Home S. & L. Ass'n, Knoxville	6,610.19	66,197.30		29,762.51
40	La Porte B. & L. Ass'n, La Porte City	36.08	7,037.65	6.54	990.83
41	Les County L. & B. Ass'n, Keokuk	3,293.23	7,038.50		4,161.66
42	Linn County B. & L. Ass'n, Marion	4,749.38	52,567.10		23,347.15
43	Marshalltown S. & L. Ass'n, Marshalltown	1,411.25	31,589.02	7.50	11,099.16
44	Mason City B. & L. Ass'n, Mason City	18,973.70	175,127.50	89,000.00	100,309.18
45	Mason City B. & L. Ass'n, Glenwood	7,672.09	42,974.80	30,400.00	10,001.88
46	Muscatine B. & L. Ass'n, Muscatine	794.19	30,807.60	4,700.00	7,062.88
47	Mutual B. & L. Ass'n, Iowa Falls	3,304.05	5,792.41	19,960.00	6,597.18
48	Mutual B. & L. Ass'n, Mason City	1,787.14	12,660.50		5,497.98
49	Mutual B. & L. Ass'n, Grinnell	1,326.46	10,706.04		5,497.98
50	Mutual B. & L. Ass'n, Tama	5,464.67	19,221.40		742.00
51	Mutual L. & S. Ass'n, Tama	4,254.25	15,568.75	10,000.00	5,497.98
52	Newton Home S. & L. Ass'n, Newton	109.17	806.18		144.61
53	Northwestern B. & L. Ass'n, Inwood	8,321.88	403,861.95		71,889.91
54	Oakdale Home L. & S. Ass'n, Oakdale	5,018.25	10,732.11		5,941.01
55	Page County B. & L. Ass'n, Clarinda	1,833.56	119,523.60		17,757.68
56	People's B. & S. Ass'n, Ottumwa	15,345.74	132,484.88		40,756.13
57	People's Mut. B. & L. Ass'n, Waterloo	5,076.87	67,901.45	76,975.25	28,602.40
58	Perpetual B. & L. Ass'n, Cedar Rapids	44.74	259,835.34		34,509.77
59	Perpetual S. & L. Ass'n, Cedar Rapids	55,319.12	486,019.44		160,955.05
60	Polk County B. & L. Ass'n, Des Moines	1,114.20	1,470,834.56	123,961.81	467,877.70
61	Red Oak B. & S. Ass'n, Red Oak	2,225.07	45,528.82		9,274.85
62	Sandborn B. & L. Ass'n, Sandborn	10,216.10	59,543.00	1,740.00	23,344.50
63	Spencer Mut. B. & L. Ass'n, Spencer	4,360.16	14,572.00		2,382.28
64	Spirit Lake B. & L. Ass'n, Spirit Lake	5,077.67	10,506.00		4,248.06
65	Sioux City B. & L. Ass'n, Sioux City	267.60	14,126.12	2,300.00	4,000.57
66	Stanton Mut. B. & L. Ass'n, Stanton	6,946.41	158,053.24	47,453.00	32,698.44
67	State B. & L. Ass'n, Storm Lake	828.60	13,027.00	11,000.00	5,356.66
68	Storm Lake S. & L. Ass'n, Storm Lake		8,251.14	950.00	15.00
69	Villisca Mut. L. & B. Ass'n, Villisca	5,181.58	16,227.50	3,500.00	7,241.02
70	Vinton S. L. & B. Ass'n, Vinton	6,782.36	55,835.60		15,022.00
71	Waverly S. & L. Ass'n, Waverly	4,791.25	23,811.00		6,791.27
72	Waterloo B. & L. Ass'n, Waterloo	637.23	300.48		459.15
73	Workingmen's B. & L. Ass'n, Belle Plaine	131,074.82	1,144,289.25	26,500.00	300,629.22
74		3,307.95	36,879.65		8,913.37

DIVIDED AS TO SOURCE

From date	From membership and transfer	From loans repaid	From taxes and insurance paid	From sale of real estate	From expense fund	From bills payable	From profits on withdrawals	From miscellaneous receipts	Grand total	Number
11,407.45	\$23,002.30	\$ 5,746,918.71	\$35,251.05	\$94,065.07	\$82.50	\$ 683,412.19	\$ 2,932.40	\$372,147.26	\$22,971,839.40	1
	116.00	5,062.50				4,750.00	35.00		31,574.25	2
17.50	134.00	12,309.98				5,810.00		72.50	36,012.60	3
	47.00	1,200.00				40,000.00		75.00	31,220.18	4
		55,322.76	30.44					410.65	882,000.22	5
		152,420.00						8,128.05	350,880.42	6
	36.00	24,100.00	174.27			5,500.00	370.62	7,700.00	163,804.04	7
		454,846.93	37.61			1,000.00		27,691.72	142,674.66	8
254.57	42.00	49,410.11	88.05					74.29	1,328,965.68	9
	70.00								175,000.24	10
	15.00	1,500.00			739.75	4,600.00		15.00	5,634.05	11
		51,795.36				21,000.00			31,222.96	12
		463,302.05	1,585.34		4.30			579.66	136,978.13	13
239.50	35	19,245.00					116.43	37,406.28	1,755,081.78	14
15.01	204.00	4,800.00				11,500.00			40,339.76	15
	62.20	232,596.89				15,000.00		940.50	30,009.80	16
		246,552.05	1,500.32					41,375.21	965,748.06	17
	101.00	12,800.00				1,100.00	66.10		87,572.06	18
		851.75	53,900.00	498.83		5,000.00		11,319.22	33,529.15	19
197.01	51.48	30.74	338.84			48,490.00		1,013.46	327,835.91	20
8.00	17.56	32,200.00	139.25			2,500.00	378.91		241,308.23	21
	459.00					1,500.00			135,264.23	22
		2,400.00				1,000.00			8,015.84	23
	19.50	4,100.00			48.00	3,350.00			10,563.61	24
		23,838.75							74,557.78	25
	600.00	83,174.15	831.58			30,950.00			35,578.22	26
		48,914.40	265.50			9,500.00	829.87	4,422.13	309,014.50	27
10.87	318.50	20,702.50	167.00			5,000.00			1,423.13	28
	280.00	24,615.00	300.54						71,010.32	29
24.10		229,095.01	932.54	5,629.51					115,330.45	30
	4.11	57.50	100,313.32					66,436.04	873,081.71	31
	8,900.00	1,257.05				10,600.00	47.20	2,712.67	808,004.73	32
	9.00	6,808.00						3,029.20	2,458.28	33
		119,000.00				40,000.00		4,005.28	138,048.68	34
	643.74	55,134.25			5,107.77	7,500.00			390,530.01	35
	835.50	97,042.22	126.16			50,559.00		20.00	117,634.77	36
	29.25	4,161.66				2,900.00	1.58	2,873.26	167,014.97	37
23.10	8.00	3,300.20				23.20		45.75	17,067.40	38
	569.50	60,975.00	134.94			46,550.00		47.70	18,257.57	39
78.62	3.00					8,000.00		820.95	193,714.07	40
339.27	217.00	202,789.62						100.00	56,772.67	41
979.64	100.70	35,750.00			929.50			661.00	567,541.67	42
78.98	414.60	11,611.25					293.51	4,008.10	128,788.46	43
	16.50	1,473.52	14.90					50,895.00	44	44
21.00	9.50	52,132.22					627.62	5,233.11	43,131.73	45
	8.00					300.00		5,937.31	78,027.27	46
1,337.48		97,020.40			14,702.38			62.00	13,870.59	47
48.00	167.85	7,000.00						5.50	175,492.68	48
		1,500.00						59.00	42,804.00	49
	11.00	248,500.70				45,000.00		4.10	2,591.06	50
191.07		4,894.67	260.00						777,615.12	51
	85.50	9,957.35	36.00			87,400.00		8.91	37,614.02	52
580.72	1,142.00	66,235.00	321.83					301.00	360,099.63	53
77.30		68,007.69	347.91	3,794.50		135.25		135.25	27,614.52	54
		32,924.00	5,611.15	7,605.31		42,226.80		450.80	344,265.04	55
		297,235.46	12,045.21	31,721.51	0.10	1,775.39		302.53	1,002,020.28	56
		945,723.12	2,742.55	30,576.90		140,000.00		19.40	3,175,683.88	57
158.42		65,785.00	97.45	1,830.33				8.04	1,868,577.72	58
	96.50							1,241.08	162,515.94	59
		23,090.00							21,348.94	60
	33.00	12,100.00	75.83					37.55	63,911.73	61
	6.00	61,495.00						3,417.22	38,552.44	62
44.30	60.00	9,135.00	127.32						380,677.23	63
	5,031.65	31,075.00					161.70		8,839.60	64
48.36		31,075.00						66.00	15,781.23	65
109.57	155.94	47,292.75	522.85	1,500.00				1.69	62,256.06	66
119.10	136.25	21,450.00						444.16	120,566.86	67
									67,008.85	68
		592,840.71	5,429.16						1,896.87	69
								513.00	2,140,976.00	70

TABLE NO. 3—DISBURSEMENTS DURING YEAR

CLASSIFIED AS TO PURPOSE

Number	Name and Location	Loans on real estate	Loans on stock	Installment and stock withdrawals	Full paid stock withdrawal
	Grand total	\$ 8,461,502.07	\$ 799,491.25	\$ 8,013,530.72	\$ 606,307.26
1	Akron Domestic Loan B. & L. Ass'n, Akron	7,100.00	30,000.00	11,250.00	
2	Algona B. & L. Ass'n, Algona	12,291.49	1,400.00	10,300.00	
3	Alton B. & L. Ass'n, Alton	11,900.00		2,900.00	7,500.00
4	Ames B. & L. Ass'n, Ames	128,311.03	55,802.70	439,810.71	
5	Bohannon S. & L. Ass'n, Cedar Rapids	240,110.14		267,000.00	
6	Burlington B. & L. Ass'n, Burlington	37,330.00	850.00	7,304.00	6,800.00
7	Cedar Falls B. & L. Ass'n, Cedar Falls	44,400.00	4,300.00	19,903.75	50,300.00
8	Cedar Rapids B. & L. Ass'n, Cedar Rapids	502,634.47	54,002.88	541,241.32	
9	Cedar Valley B. & L. Ass'n, Cedar Falls	47,000.00	1,200.00	77,549.83	690.00
10	Centerville B. & L. Ass'n, Centerville			3,951.00	
11	Charles City B. & L. Ass'n, Charles City	31,400.00	2,600.00	8,763.24	
12	Clear Lake B. & L. Ass'n, Clear Lake			8,322.30	
13	Clinton Home S. & L. Ass'n, Clinton	55,117.54		9,675.75	100.00
14	Council Bluffs M. B. & L. Ass'n, Co. Bluffs	602,174.22	77,103.73	694,205.97	51,300.00
15	Davenport L. B. & Sav. Ass'n, Davenport	11,800.00	925.00	19,332.00	6,970.00
16	Decorah B. & L. Ass'n, Decorah	12,800.00		4,263.00	
17	Des Moines B. & L. Ass'n, Des Moines	300,900.00	61,234.05	554,397.55	
18	Dubuque B. & L. Ass'n, Dubuque	417,786.54	334,094.92	334,094.92	3,412.30
19	Emmettsburg B. & L. Ass'n, Emmetsburg	3,100.00		36,442.32	
20	Fidelity B. & L. Ass'n, Mason City				
21	Fort Dodge B. & L. Ass'n, Fort Dodge	150,283.56	18,350.31	29,632.98	85,400.00
22	Fort Madison S. & L. Ass'n, Fort Madison	145,008.01		19,034.26	42,700.00
23	Germania B. & L. Ass'n, Cedar Falls	28,520.00	16,000.00	31,965.25	34,400.00
24	Hawkeye B. & L. Ass'n, Boone	6,005.77		5,104.55	
25	Home B. & L. Ass'n, Davenport	1,020.00			
26	Home B. & L. Ass'n, Dubuque	70,200.00			92.00
27	Home B. & L. Ass'n, Estherville			24,955.04	
28	Home B. & L. Ass'n, Fort Dodge	214,271.27	18,010.50	160,900.20	105,000.00
29	Home B. & L. Ass'n, Marion	61,072.00		25,419.00	4,000.00
30	Home S. & L. Ass'n, McGregor	27,708.00	3,946.55	33,082.01	5,300.00
31	Home B. & L. Ass'n, Shenandoah	44,700.00	4,005.00	38,250.75	2,350.00
32	Home B. & L. Ass'n, Waterloo	304,157.31	80,924.01	378,567.05	
33	Home S. & L. Ass'n, Council Bluffs	300,165.31	40,800.10	294,305.71	67,035.00
34	Hull B. & L. Ass'n, Hull	12,400.00		8,294.00	
35	Iowa B. & L. Ass'n, Des Moines	34,077.32	1,000.00	34,008.00	1,400.00
36	Iowa City L. & Inv. Ass'n, Iowa City	155,300.00		120,430.37	16,000.00
37	Jefferson B. & L. Ass'n, Jefferson				
38	Jefferson County B. & L. Ass'n, Fairfield	69,512.38		40,984.43	
39	Keokuk L. & B. Ass'n, Keokuk	121,002.47		23,394.00	
40	Knoxville Home S. & L. Ass'n, Knoxville	8,800.00		2,754.82	900.00
41	La Porte B. & L. Ass'n, La Porte City	5,100.00		329.70	8,094.10
42	Lee County L. & B. Ass'n, Keokuk	29,678.47		40,700.00	
43	Linn County B. & L. Ass'n, Marion	14,000.00	2,900.00	18,631.10	6,000.00
44	Marshalltown S. & L. Ass'n, Marshalltown	245,928.63	40,618.00	141,600.00	90,000.00
45	Mason City B. & L. Ass'n, Mason City	22,100.00		65,535.50	11,000.00
46	Millie County B. & L. Ass'n, Glenwood	38,000.00		11,445.00	600.00
47	Muscatine B. & L. Ass'n, Muscatine	27,278.61		2,408.12	1,738.12
48	Mutual B. & L. Ass'n, Iowa Falls	3,600.00	25,760.00	24,500.50	3,600.00
49	Mutual B. & L. Ass'n, Mason City	6,400.23		4,428.48	
50	Mutual Home L. & S. Ass'n, Grinnell	13,738.74		22,450.80	400.00
51	Mutual L. & S. Ass'n, Tama	17,600.00	300.00	13,039.40	5,000.00
52	Natl. B. & L. Ass'n, of the Deaf, Dubuque	700.00		257.00	
53	Newton Home S. & L. Ass'n, Newton	406,023.22		207,722.97	
54	Northern B. & L. Ass'n, Inwood	2,001.00		15,400.00	
55	Oakaloosa Home L. & S. Ass'n, Oakaloosa	104,038.80	300.00	59,948.48	25,400.00
56	Pack County B. & L. Ass'n, Clarinda	177,109.00	6,700.00	90,277.18	25,000.00
57	People's B. & S. Ass'n, Ottumwa	104,802.10	7,354.30	52,518.91	52,039.00
58	Peoples Mut. B. & L. Ass'n, Waterloo	177,000.00	25,800.00	50,350.00	
59	Perpetual S. & L. Ass'n, Waterloo	305,230.00	37,805.97	550,549.50	
60	Perpetual B. & L. Ass'n, Cedar Rapids	962,000.02	118,942.71	1,622,378.99	
61	Polk County B. & L. Ass'n, Des Moines	27,829.57	1,811.00	15,456.53	
62	Red Oak B. & L. Ass'n, Red Oak	86,000.00	4,000.00	35,518.53	10,100.00
63	Sanborn B. & L. Ass'n, Sanborn	1,500.00		1,500.00	
64	Spencer Mut. B. & L. Ass'n, Spencer	10,300.00	1,020.00	27,220.00	
65	Spirit Lake B. & L. Ass'n, Spirit Lake	5,000.00		10,889.46	2,000.00
66	Stour City H. L. & S. Ass'n, Stour City	228,426.49	2,950.40	67,385.63	31,700.00
67	Stoughton Mut. B. & L. Ass'n, Stoughton	11,300.00	2,025.00	18,125.00	2,700.00
68	State B. & L. Ass'n, Des Moines	1,800.00		3,274.22	75.00
69	Storm Lake S. & L. Ass'n, Storm Lake	16,300.00		24,345.00	
70	Villages Mut. L. & B. Ass'n, Villages	40,700.00	3,300.00	33,435.40	12,700.00
71	Vinton S. L. & B. Ass'n, Vinton	22,750.00	1,300.00	19,158.00	
72	Waverly S. & L. Ass'n, Waverly			1,222.71	
73	Waterloo B. & L. Ass'n, Waterloo	604,780.08		1,159,511.86	48,900.00
74	Workingmen's B. & L. Ass'n, Belle Plaine	24,435.00	7,010.00	17,100.00	

Interest on stock with-drawn	Interest paid on stock not with-drawn	Taxes and insur-ance paid	Bills payable	Interest on bor-rowed money	Salaries, officers and employe	All other disburse-ments	Cash on hand at close of year	Grand total	Number
\$ 220,967.27	\$ 228,268.61	\$ 70,798.25	\$ 874,001.80	\$ 28.31	\$ 150,204.37	\$ 462,826.30	\$ 900,100.34	\$ 2,271,553.46	1
1,034.00	10.00			150.00	100.00	3,904.46	34,574.25	1	2
1,221.15	615.40	223.92	1,750.00	300.00	104,000	284.02	30,012.60	1	3
929.06	216.00	3,700.00	4,000.00	130.00	704.80	607.83	31,230.18	1	4
	1,455.87	10,000.00	5,008.32	2,832.71	39,128.80	889,000.22	4	5	5
	5,301.30	437.28	500.88	500.88	600,880.00	600,880.00	600,880.00	4	6
100.02	75.80	800.00	1,240.30	1,240.30	7,114.70	90,806.04	6	7	7
1,662.45	234.19	5,500.00	1,000.00	2,011.65	142,074.86	142,074.86	142,074.86	6	8
	175,725.89	1,197.78	4,743.00	43,675.13	6,300.50	1,239,305.08	8	9	9
300.01	22,808.28	1,207.16	14,600.00	1,000.00	980.58	8,606.51	175,220.00	8	10
429.93				52.50	33.35	1,177.37	6,634.00	10	11
173.55		86.22	5,780.30	400.00	119.74	4,309.01	53,222.00	10	12
	4,825.00	10,100.00	5,022.00	862.91	3,800.94	139,975.79	12	13	13
	4,257.82	7,034.87	38,323.78	139,935.15	1,750,080.78	14	14	14	14
69,028.13			1,012.00	67.89	1,125.21	40,830.70	16	15	15
		11,589.50	480.00	61.63	112.40	30,009.29	16	16	16
		15,000.00	38.81	8,750.00	2,566.48	51,294.45	595,743.00	16	17
	5,802.38			642.92	300.00	827,528.18	17	18	18
100.15					161.39	3,336.37	55,570.15	17	19
								20	20
1,404.84	19,204.24	1,906.34	5,000.00	2,488.50	1,300.39	6,027.02	727,832.91	20	21
	15,601.65	778.07	10,045.40	3,400.00	971.30	4,468.79	240,014.50	22	22
1,231.95	12,836.00	314.51	2,550.00	700.00	2,707.50	5,031.17	130,232.00	22	23
					374.18	8,010.84	23	24	24
1,072.65			1,400.00	400.00	46.70	19.90	10,563.64	25	25
.63			2,100.00	522.00	1,043.00	74,507.78	26	26	26
	7,062.74			220.50	2,414.94	56,573.23	27	27	27
	30,349.17	1,069.28	20,000.00	6,024.15	2,015.03	20,110.50	28	28	28
	846.39			650.00	717.50	113,074.04	29	29	29
	719.00		8,500.00	720.00	300.45	2,706.02	71,010.60	30	30
10,652.72	1,948.67	431.29	8,784.80	4,416.00	454.03	1,481.19	110,330.43	31	31
	90,856.60	3,507.65		4,300.00	10,789.81	79,218.72	875,081.71	32	32
17,018.28				3,629.00	5,781.78	13,776.49	898,004.73	33	33
889.50			11,788.27	50.00	5.24	4,453.78	34	34	34
	3,620.61	308.73	5,007.20	1,140.00	15,703.73	4,086.50	128,048.00	35	35
	19,787.38		32,000.00	800.00	58.01	5,772.65	300,539.01	36	36
								37	37
812.13	1,025.00	229.30	2,000.00	750.00	172.02	5,348.98	117,634.74	38	38
	17,338.48	412.81	21,390.00	1,394.00	476.18	1,746.02	107,034.06	39	39
	219.19		2,708.77	180.00	300.55	2,854.02	18,357.51	40	40
				400.00	476.38	1,341.89	103,714.03	42	42
20,312.32	5,150.00	988.55	35,058.83	1,303.00	387.35	622.37	56,772.94	43	43
	10,741.00		6,910.18	2,000.00	2,113.64	19,256.43	597,344.02	44	44
	10,754.23	1,080.00	184.00	1,350.00	13,078.78	7,435.78	133,768.00	45	45
	226.45	1,253.45		650.00	709.84	5,300.00	50,800.00	46	46
	6,363.31	36.86		720.00	85.00	931.68	45,181.73	47	47
10,214.06	5,373.31			680.00	46.00	4,898.18	78,029.37	48	48
		15.00	1,800.00	38.00	484.81	86.07	18,370.40	49	49
	1,102.50			8,000.00	58,321.15	6,019.39	176,492.58	50	50
5,252.63	225.00			300.00	45,904.36	45,904.36	51	51	51
				50.38	1,580.00	5,304.00	52	52	52
	26,328.00	105.75	35,000.00	5,607.41	1,825.49	14,345.19	777,046.13	53	53
	300.00	45.55		305.00	900.42	836.47	92,010.02	54	54
				1,221.00	780.80	1,312.44	236,500.00	55	55
1,232.06	601.28			2,000.00	126.07	2,450.40	279,014.53	56	56
	638.34	34,541.35		3,273.58	18,671.03	7,350.02	284,335.11	57	57
		15,179.39		2,029.79	18,739.30	11,101.11	344,345.04	58	58
	17,738.68	655.09		8,388.87	70,904.32	54,275.13	1,002,000.00	59	59
	3,000.00	412,335.88		16,340.00	39,488.22	11,500.31	8,176,098.86	60	60
		15.50			903.79	4,116.13	49,108.62	61	61

Number	Name and Location	Loans on Total estate	Loans on stock pledged	Interest earned and unpaid
	Grand total	828,387,940.54	497,781.30	\$ 304,828.48
1	Akron Domestic Local B. & L. Ass'n, Akron.	63,470.66	7,180.00	143
2	Algona B. & L. Ass'n, Algona.	17,000.00	800.00	
3	Alton B. & L. Ass'n, Alton.	42,289.86		22.02
4	Ames B. & L. Ass'n, Ames.	1,239,888.74		
5	Bohemian S. & L. Ass'n, Cedar Rapids.	1,314,820.14		
6	Burlington B. & L. Ass'n, Burlington.	369,230.00	690.00	12,701.08
7	Cedar Falls B. & L. Ass'n, Cedar Falls.	171,755.00	2,650.00	
8	Cedar Rapids B. & L. Ass'n, Cedar Rapids.	2,907,800.11	17,446.95	
9	Cedar Valley B. & L. Ass'n, Cedar Falls.	2,707,125.00	2,700.00	4,156.66
10	Centerville B. & L. Ass'n, Centerville.	18,000.00		156.51
11	Charles City B. & L. Ass'n, Charles City.	96,000.24	1,700.00	300.56
12	Clear Lake B. & L. Ass'n, Clear Lake.	600.49		
13	Clinton Home S. & L. Ass'n, Clinton.	196,061.76	702.01	
14	Council Bluffs M. B. & L. Ass'n, Co. Bluffs.	1,516,057.71	31,279.96	26,400.00
15	Davenport B. & L. Ass'n, Davenport.	79,999.98	2,315.00	1,420.41
16	Dwight B. & L. Ass'n, Dwight.	49,000.00		
17	Des Moines B. & L. Ass'n, Des Moines.	1,124,750.00	20,814.35	
18	Dubuque B. & L. Ass'n, Dubuque.	1,300,248.00		4,360.18
19	Emmettsburg B. & L. Ass'n, Emmetsburg.	62,000.00		2,064.73
20	Fidelity B. & L. Ass'n, Mason City.			
21	Fort Dodge B. & L. Ass'n, Fort Dodge.	595,728.28	14,259.84	5,612.25
22	Fort Madison S. & L. Ass'n, Fort Madison.	980,228.57	3,008.28	4,823.60
23	Germania B. & L. Ass'n, Cedar Falls.	16,000.00	15,548.30	
24	Hawkeye B. & L. Ass'n, Boone.	6,700.00		
25	Home B. & L. Ass'n, Davenport.	38,927.22		78.14
26	Home B. & L. Ass'n, Dubuque.	70,300.00		
27	Home B. & L. Ass'n, Kathleville.	51,397.36	11,880.35	
28	Home B. & L. Ass'n, Keosauqua.	1,000,000.00		
29	Home B. & L. Ass'n, Marion.	186,136.52		2,984
30	Home S. & L. Ass'n, McGregor.	87,322.68	6,231.03	
31	Home B. & L. Ass'n, Marshall.	321,062.00	5,845.70	
32	Home B. & L. Ass'n, Waterloo.	1,067,456.46	14,815.70	
33	Home S. & L. Ass'n, Council Bluffs.	810,465.93	12,396.92	
34	Hull B. & L. Ass'n, Hull.	29,300.00		
35	Iowa B. & L. Ass'n, Des Moines.		1,210.00	1,685.58
36	Iowa City B. & L. Ass'n, Iowa City.	377,000.00		
37	Jefferson B. & L. Ass'n, Jefferson.			
38	Jefferson County B. & L. Ass'n, Fairfield.	171,490.00		
39	Keokuk B. & L. Ass'n, Keokuk.	123,028.82		884.71
40	Knoxville Home S. & L. Ass'n, Knoxville.	14,000.00		
41	La Porte B. & L. Ass'n, La Porte City.	56,530.00		176.15
42	Lee County B. & L. Ass'n, Keokuk.	42,167.00		
43	Linn County B. & L. Ass'n, Marion.	128,450.00		
44	Marshalltown S. & L. Ass'n, Marshalltown.	1,248,700.94	50,361.93	
45	Mason City B. & L. Ass'n, Mason City.	10,025.00		15,119.
46	Mills County B. & L. Ass'n, Glenwood.	19,489.85	1,286.00	
47	Muscatine B. & L. Ass'n, Muscatine.	111,684.41		1,617.53
48	Mutual B. & L. Ass'n, Iowa Falls.	62,000.00		
49	Mutual B. & L. Ass'n, Mason City.	25,941.52	7,000.00	
50	Mutual Home L. & S. Ass'n, Grinnell.	510,288.90		
51	Mutual L. & S. Ass'n, Tama.	80,000.00	1,450.00	1,280.20
52	Natl. B. & L. Ass'n, Dubuque.			
53	Newton Home S. & L. Ass'n, Newton.	1,001,001.80		
54	Northeastern B. & L. Ass'n, Inwood.	74,648.31		4,719.54
55	Oakdale Home S. & L. Ass'n, Oakdale.	205,355.00	1,776.56	
56	Page County B. & L. Ass'n, Clarinda.	215,000.00	1,125.00	1,250.00
57	People's B. & S. Ass'n, Ottumwa.	430,000.00	7,400.00	1,143.70
58	People's Nat. B. & L. Ass'n, Waterloo.	428,881.87	2,208.42	2,251.65
59	Perpetual S. & L. Ass'n, Cedar Rapids.	2,218,586.56	28,000.22	81,157.96
60	Polk County B. & L. Ass'n, Des Moines.	6,012,142.39		
61	Red Oak B. & L. Ass'n, Red Oak.	65,119.00	1,786.00	
62	Sandborn B. & L. Ass'n, Sandborn.	317,000.00	7,715.00	2,300.70
63	Spencer Mut. B. & L. Ass'n, Spencer.	32,550.00		
64	Spirit Lake B. & L. Ass'n, Spirit Lake.	83,471.18	300.00	
65	Sloan City B. & L. Ass'n, Sloan City.	183,775.00	1,025.46	
66	Sloan City B. & L. Ass'n, Sloan City.	42,730.00	1,776.56	597.87
67	Stanton Mut. B. & L. Ass'n, Stanton.	1,900.00		
68	State B. & L. Ass'n, Des Moines.			
69	Stornn Lake B. & L. Ass'n, Stornn Lake.			
70	Villisca Mut. L. & B. Ass'n, Villisca.	70,225.00	19,700.00	155.96
71	Vinton S. & L. B. Ass'n, Vinton.	229,610.74	6,920.00	188.73
72	Waverly B. & L. Ass'n, Waverly.	60,100.00	2,700.00	1,115.94
73	Waterloo B. & L. Ass'n, Waterloo.	6,100.00		
74	Workingmen's B. & L. Ass'n, Belle Plaine.	4,414,188.00	81,802.31	84,429.00

Real estate acquired	Due for insurance and taxes	Installments due and unpaid	Real estate contracts	Furniture and fixtures	Miscellaneous	Cash on hand	Total assets	Number
\$ 444,002.54	\$ 80,079.79	\$ 4,586.70	\$ 121,562.85	\$ 25,648.66	\$ 121,500.64	\$ 274,000.00	\$ 49,771,507.11	1
1,302.50	117.00	119.50			380.91	5,904.46	16,300.46	2
					2,063.71	284.00	49,190.53	3
					1,416.43	332.60	43,448.47	4
					9,305.50	20,025.80	1,300,633.37	5
\$ 245.00	1,749.39				7,114.79	1,234,672.16	1,334,672.16	6
					125.50	3,300.34	178,900.84	7
					5,670.88	6,565.33	2,389,252.16	8
					118.50	8,501.51	327,308.28	9
2,017.31						1,177.37	19,332.88	10
						4,300.01	108,790.12	11
						6.00	616.43	12
						5,507.94	500,061.36	13
						129,904.15	2,000,826.08	14
						380.86	1,500,520.28	15
						112.46	49,113.46	16
						53,256.46	1,336,422.01	17
						602.08	1,500,520.07	18
						100.00	1,336,422.01	19
						106.95	696,027.48	20
						543.80	696,027.48	21
						25.00	119,027.72	22
						577.80	7,277.80	23
						1,000.00	1,000.00	24
						1,634.69	71,842.60	25
						2,414.94	303,080.30	26
						20,116.96	1,081,156.33	27
						812.48	151,726.88	28
						804.24	90,259.72	29
						2,765.00	339,060.87	30
						929.97	1,707,000.00	31
						30,014.64	845,110.55	32
						990.80	1,028.17	33
						1,185.20	1,028.17	34
						1,022.68	161,439.35	35
						5,723.55	380,571.40	36
						709.29	2,849.70	37
						2,848.96	170,718.68	38
						1,746.06	120,000.00	39
						100.50	15,839.10	40
						149.00	50,430.45	41
						1,841.86	490,011.84	42
						428.27	131,619.32	43
						27,968.27	1,031,709.63	44
						6,838.13	100,506.44	45
						1,310.52	181,252.44	46
						934.68	114,144.17	47
						4,888.98	75,888.38	48
						500.41	16,214.25	49
						5,070.64	675,513.16	50
						3,774.88	87,011.98	51
						1,686.08	5,256.81	52
						14,243.10	1,077,318.89	53
						836.67	80,038.42	54
						1,312.44	213,355.23	55
						37,872.81	528,870.61	56
						7,236.02	445,606.67	57
						13,101.11	809,736.91	58
						2,884,000.00	2,884,000.00	59
						11,560.31	6,580,053.34	60
						4,556.13	72,477.13	61
						8,389.73	313,744.02	62
						5,088.74	25,948.74	63
						56,764.25	56,774.25	64
						1,006.29	56,878.39	65
						15,617.44	526,045.45	66
						225.12	45,114.49	67
						4,002.38	5,002.38	68
						2,277.00	91,041.02	69
						15,719.40	361,211.55	70
						1,602.35	101,246.99	71
						49.08	6,146.89	72
						351,640.26	4,999,221.74	73
						2,130.70	136,821.87	74
\$ 41,300.00	\$6,522.50							75

TABLE NO. 5—LIABILITIES OF ASSOCIATIONS:

DIVIDED AS TO FUNDS AND STOCK

Number	Name and Location	Paid in on installment stock	Full paid stock	Installments paid in advance	Interest paid in advance
	Grand total	\$34,123,490.21	\$ 3,718,938.60	\$180,888.50	\$14,435.40
1	Akron Domestic Local B. & L. Ass'n, Akron.	47,001.75		344.25	
2	Albion B. & L. Ass'n, Albion.	30,456.01	10,000.00		
3	Alton B. & L. Ass'n, Alton.	32,476.00		380.00	16.00
4	Ames B. & L. Ass'n, Ames.	1,248,428.24			
5	Bohemian S. & L. Ass'n, Cedar Rapids.	1,345,000.74			
6	Burlington B. & L. Ass'n, Burlington.	76,624.79	100,800.00		
7	Cedar Falls B. & L. Ass'n, Cedar Falls.	100,848.50	40,350.00		
8	Cedar Rapids B. & L. Ass'n, Cedar Rapids.	2,833,072.02			
9	Cedar Valley B. & L. Ass'n, Cedar Falls.	308,648.27	14,500.00		12,955.34
10	Centerville B. & L. Ass'n, Centerville.	13,833.54			
11	Charles City B. & L. Ass'n, Charles City.	109,301.65			
12	Clear Lake B. & L. Ass'n, Clear Lake.	435.40			
13	Clinton Home S. & L. Ass'n, Clinton.	92,639.63	95,500.00		
14	Council Bluffs M. B. & L. Ass'n, Co. Bluffs.	1,460,711.14	307,650.00	167,782.01	
15	Davenport L. B. & Sav. Ass'n, Davenport.	84,120.00		85.00	45.50
16	Dearyah B. & L. Ass'n, Des Moines.	14,569.82			
17	Des Moines B. & L. Ass'n, Des Moines.	1,249,500.76			
18	Dubuque B. & L. Ass'n, Dubuque.	1,335,628.80	4,479.65		700.79
19	Emmetsburg B. & L. Ass'n, Emmetsburg.				
20	Fidelity B. & L. Ass'n, Mason City.				
21	Fort Dodge B. & L. Ass'n, Fort Dodge.	176,777.44	347,050.00		
22	Fort Madison S. & L. Ass'n, Fort Madison.	124,515.78	379,515.00		
23	Germania B. L. & S. Ass'n, Cedar Falls.	67,827.60	30,000.00		
24	Hawkeye B. & L. Ass'n, Boone.	618.85	5,000.00		
25	Home B. L. & S. Ass'n, Davenport.			58.50	
26	Home B. & L. Ass'n, Dubuque.	50,805.00	15,000.00		
27	Home B. & L. Ass'n, Estherville.	55,925.77	49,400.00		
28	Home B. & L. Ass'n, Fort Dodge.	237,140.34	325,300.00		
29	Home B. & L. Ass'n, Marion.	79,071.40	94,350.00	5,600.07	528.07
30	Home S. & L. Ass'n, McGregor.	58,813.68	17,800.00		
31	Home B. & L. Ass'n, Shenandoah.	235,123.62	32,150.00		
32	Home B. & L. Ass'n, Waterloo.	1,703,237.63			
33	Home S. & L. Ass'n, Council Bluffs.	607,737.35	164,225.00		
34	Hull B. & L. Ass'n, Hull.	16,840.00		7.97	
35	Iowa B. L. & S. Ass'n, Des Moines.	146,122.97	15,825.00		
36	Iowa City L. & Inv. Ass'n, Iowa City.	161,005.60	161,500.00		
37	Jefferson B. & L. Ass'n, Jefferson.				
38	Jefferson County B. & L. Ass'n, Fairfield.	144,433.05	25,000.00	106.65	
39	Keokuk L. & B. Ass'n, Keokuk.	301,184.25			
40	Knoxville Home S. & L. Ass'n, Knoxville.	8,120.45	7,400.00		
41	La Porte B. & L. Ass'n, La Porte City.	40,506.00			
42	Lee County L. & B. Ass'n, Keokuk.	239,410.80			
43	Linn County B. & L. Ass'n, Marion.	78,328.48	51,500.00		
44	Marshalltown S. & L. Ass'n, Marshalltown.	719,408.50	339,650.00		
45	Mason City B. & L. Ass'n, Mason City.	114,228.50	31,700.00	417.60	44.01
46	Mills County B. & L. Ass'n, Glenwood.	68,761.20	23,000.00		
47	Muscatine B. & L. Ass'n, Muscatine.	13,800.94	75,204.13		
48	Mutual B. & L. Ass'n, Iowa Falls.	57,543.00			
49	Mutual B. & L. Ass'n, Mason City.	15,562.88			.54
50	Mutual Home L. & S. Ass'n, Grinnell.	567,375.38	21,650.00		
51	Mutual L. & S. Ass'n, Tama.	10,120.65	7,000.00	136.50	53.85
52	Natl. B. & L. Ass'n, of the Deaf, Dubuque.	2,484.18	600.00		
53	Newton Home S. & L. Ass'n, Newton.	1,034,776.80			
54	Northernwestern B. & L. Ass'n, Inwood.	55,389.00	6,500.00	72.50	38.23
55	Oskaloosa Home L. & S. Ass'n, Oskaloosa.	285,063.67			
56	Pace County B. & L. Ass'n, Clarinda.	442,068.00	40,105.70	428.40	
57	People's B. & S. Ass'n, Ottumwa.	185,114.40	167,944.81	172.00	37.95
58	Peoples Mut. B. & L. Ass'n, Waterloo.	405,783.30			
59	Peru County B. & L. Ass'n, Waterloo.	2,481,762.23			
60	Peotauque B. & L. Ass'n, Cedar Rapids.	6,213,312.00			
61	Polk County B. & L. Ass'n, Des Moines.	65,051.20			
62	Red Oak B. & S. Ass'n, Red Oak.	107,444.50	95,100.00		
63	Sanborn B. & L. Ass'n, Sanborn.	35,948.74			
64	Spencer Mut. B. & L. Ass'n, Spencer.	49,464.00			
65	Spirit Lake B. & L. Ass'n, Spirit Lake.	46,208.19	7,800.00		
66	Sixth City B. & L. Ass'n, Sioux City.	271,954.12	235,200.00		206.03
67	Stanton Mut. B. & L. Ass'n, Stanton.	31,376.50	1,000.00	5,000.00	
68	State B. & L. Ass'n, Des Moines.	4,498.32	875.00		
69	Storm Lake S. & L. Ass'n, Storm Lake.	64,006.00		10.00	
70	Village Mut. L. & B. Ass'n, Villaca.	181,303.96	38,700.00	763.00	
71	Vinton S. L. & B. Ass'n, Vinton.	84,117.00		123.00	3.00
72	Waverly S. & L. Ass'n, Waverly.	5,700.94			
73	Waterloo B. & L. Ass'n, Waterloo.	4,984,301.51			
74	Workingmen's B. & L. Ass'n, Belle Plaine.	148,816.60	24,231.90		

Incomplete loans	Profits divided	Profits undivided	Expense fund	Surplus in contingent fund	Bills payable	Miscellaneous liabilities	Total liabilities	Number
\$ 148,822.08	\$ 750,592.54	\$ 648,864.43	\$ 730.42	\$ 371,870.00	\$ 747,185.68	\$ 50,968.33	\$ 40,771,567.11	
98.40	8,211.00	782.46					50,229.46	1
	3,003.47	1,653.64		413.01	3,000.00		49,186.53	2
		5,196.00		261.70	5,110.00		43,448.42	3
		206.73		15,000.00			1,200,635.97	4
	76,073.88	1,406.54					1,324,072.16	5
	10,495.37			1,806.71			180,625.57	6
	27,016.61	2,745.73			2,000.00		178,060.84	7
16,141.02	2,460.18			55,000.00			2,630,629.16	8
	3,022.87				618.00	403.14	327,332.28	9
	5,025.07	155.51	207.70				19,322.89	10
	5,416.51	1,360.35				718.31	108,734.12	11
			150.00				606.40	12
		1,108.52		712.83	11,000.00		200,081.96	13
	3,348.16			17,000.00		345.67	2,000,836.98	14
		72.64			300.00	4,140.00	84,350.50	15
3,483.60	67,730.85			15,612.81			49,112.46	16
22,812.60	5,551.14			27,000.00		67.00	1,300,320.07	17
	67,371.00						67,371.00	18
	9,572.68	1,833.40					630,027.48	19
	32,851.33			1,105.01			60,830.87	20
	19,540.17	1,200.00		15,943.43	48,400.00	77.28	119,057.73	21
236.25		131.10		6.30	900.00	84.82	7,277.80	22
					200.00	30,463.88	30,734.38	23
		1,856.37		100.91	3,350.00	37.21	71,845.00	24
		354.53					101,682.30	25
5,706.00	17,000.00						1,081,199.53	26
	6,645.90	5,791.23		500.00			131,763.60	27
	2,961.11	3,004.67		3,500.00			30,259.73	28
	58,349.11	11,777.00		1,251.98	1,000.00		330,038.27	29
17,584.17	14,904.56					80.37	1,765,535.63	30
9,131.67	1,151.76			2,000.00		114.16	3,234,125.07	31
	5,670.10				6,800.00		90,680.77	32
2,214.84	1,280.90						165,453.80	33
	10,446.19			2,235.40	43,000.00	4,906.28	238,272.65	34
53.80	1,500.00			50.15	7,500.00		170,738.68	35
	104,388.43			18,363.00	101,174.47	821.00	529,025.70	36
	164.54			100.00			15,953.99	37
	670.73				3,700.00	14.88	59,436.75	38
	85,409.35			10,040.00	100,080.86		406,001.94	39
	700.74				1,000.00		131,619.22	40
	332,000.00						1,320,730.25	41
1,165.30	12,955.22	48.00					190,563.44	42
	165.71			1,400.00			102,323.44	43
	23,644.63	1,404.47					134,114.17	44
	15,005.54	2,650.44					75,888.98	45
				419.46			36,314.25	46
	31,367.45	541.25		24,580.44	301.50		675,513.16	47
	17,044.50					1,736.30	97,011.08	48
	141.88				50.00		3,276.01	49
		19.73		22,338.88	29,000.00		1,077,110.49	50
				1,800.00			80,658.42	51
				3,567.00	38,500.00		201,925.80	52
				4,000.00			173.30	53
	66,680.57	1,322.68					553,870.61	54
6,305.83	33,197.45			8,000.00	37,285.46		443,065.07	55
		500.95					400,735.91	56
		623.91			500.00		2,484,001.33	57
		17,895.81		108,443.44	247,500.00		6,580,531.50	58
1,063.43	3,663.50	1,035.56	72.66				73,477.15	59
	46,000.86	205.21		3,705.00		290.00	341,784.07	60
							85,948.74	61
	6,984.81	125.44			500.00		50,074.25	62
		2,308.25			500.00		56,876.30	63
37,407.76	3,623.50				678.57		536,645.46	64
	6,121.70	222.04	200.00				204.19	65
	307.50	14.53					147.63	66
	30,608.93	255.80					7,500.00	67
	30,634.68	216.70					961,211.36	68
	19,784.23	218.86					104,346.99	69
		35.45			400.50		6,146.08	70
	3,900.24						4,989,529.74	71
	8,987.08	27.30					122,901.07	72

TABLE NO. 6—STATEMENT OF

Number	Name and Location	Balance beginning of year	Interest	Fees
	Grand total	\$429,900.48	\$2,611,437.45	\$ 4,841.87
1	Akron Domestic Local B. & L. Ass'n, Akron	418.63	3,677.42	
2	Albion B. & L. Ass'n., Albion	1,069.78	3,225.66	
3	Alton B. & L. Ass'n., Alton	2,457.86	2,985.82	17.50
4	Ames B. & L. Ass'n., Ames	6,972.22	84,903.36	
5	Borheimian B. & L. Ass'n., Cedar Rapids	1,454.73	80,736.80	
6	Burlington B. & L. Ass'n., Burlington	5,280.44	10,370.16	
7	Cedar Falls B. & L. Ass'n., Cedar Falls	27,182.32	13,802.78	
8	Cedar Rapids B. & L. Ass'n., Cedar Rapids	29,441.51	107,065.95	
9	Cedar Valley B. & L. Ass'n., Cedar Falls	4,897.32	22,597.93	
10	Centerville B. & L. Ass'n., Centerville		1,359.45	294.57
11	Charles City B. & L. Ass'n., Charles City	1,219.38	6,783.82	111.97
12	Clear Lake B. & L. Ass'n., Clear Lake	30.40	70.30	
13	Clinton Home S. & L. Ass'n., Clinton	1,732.81	12,143.03	
14	Council Bluffs M. B. & L. Ass'n., Co. Bluffs	5,826.66	121,611.86	
15	Davenport L. B. & Sav. Ass'n., Davenport		4,747.08	
16	Decorah B. & L. Ass'n., Decorah		3,222.40	15.61
17	Des Moines B. & L. S. Ass'n., Des Moines		84,651.59	
18	Dubuque B. & L. Ass'n., Dubuque	9,206.91	76,714.29	
19	Emmettsburg B. & L. Ass'n., Emmetsburg		5,132.03	205.40
20	Fidelity B. & L. Ass'n., Mason City			
21	Fort Dodge B. & L. Ass'n., Fort Dodge	1,020.14	35,326.06	
22	Fort Madison S. & L. Ass'n., Fort Madison	8,814.49	41,826.62	240.09
23	Germania B. & L. S. Ass'n., Cedar Falls	881.66	9,546.14	3.00
24	Hawkeye B. & L. Ass'n., Boone		137.99	
25	Home B. & L. S. Ass'n., Davenport		1,396.60	
26	Home B. & L. Ass'n., Dubuque	50.51	3,210.84	48.90
27	Home B. & L. Ass'n., Estherville	94.59	8,435.18	
28	Home B. & L. Ass'n., Fort Dodge	12,000.00	72,003.14	
29	Home B. & L. Ass'n., Marion	13,000.53	12,403.86	
30	Home S. & L. Ass'n., McGregor		6,906.38	19.87
31	Home B. & L. Ass'n., Shenandoah	19,823.44	23,600.67	
32	Home B. & L. Ass'n., Waterloo	19,512.84	108,600.09	48.73
33	Home S. & L. Ass'n., Council Bluffs	347.13	47,175.97	
34	Hull B. & L. Ass'n., Hull		3,233.54	4.11
35	Iowa B. & L. S. Ass'n., Des Moines		7,297.05	
36	Iowa City L. & Inv. Ass'n., Iowa City	7,615.06	24,008.50	
37	Jefferson B. & L. Ass'n., Jefferson			
38	Jefferson County B. & L. Ass'n., Fairfield		11,301.34	
39	Keokuk L. & R. Ass'n., Keokuk	50,342.33	29,702.51	
40	Knoxville Home S. & L. Ass'n., Knoxville	73.88	906.83	
41	La Porte B. & L. Ass'n., La Porte City	223.34	4,180.27	25.19
42	Lee County L. & B. Ass'n., Keokuk	79,735.46	17,247.13	
43	Linn County B. & L. Ass'n., Marion	250.36	11,092.15	78.62
44	Marshalltown S. & L. Ass'n., Marshalltown		100,369.03	236.77
45	Mason City B. & L. Ass'n., Mason City	4.99	8,943.65	270.61
46	Mills County B. & L. Ass'n., Glenwood	346.75	7,052.88	78.68
47	Muncie B. & L. Ass'n., Muncie	1,228.02	6,307.18	
48	Mutual B. & L. Ass'n., Iowa Falls	2,000.13	5,407.08	21.00
49	Mutual B. & L. Ass'n., Mason City		838.41	
50	Mutual Home L. & S. Ass'n., Grinnell	37,286.80	38,752.55	1,537.48
51	Mutual L. & S. Ass'n., Tama	17,002.22	5,616.02	
52	Natl. B. & L. Ass'n. of the Dep. Dubuque			
53	Newton Home S. & L. Ass'n., Newton		99,116.26	
54	Northwestern B. & L. Ass'n., Inwood	125.36	5,029.72	191.07
55	Oak-Loosa Home L. & S. Ass'n., Oak-Loosa	904.74	17,735.40	
56	Pace County B. & L. Ass'n., Clarinda	3,373.72	40,756.13	586.72
57	People's B. & S. Ass'n., Ottumwa		30,302.92	77.30
58	Peoples Mut. B. & L. Ass'n., Waterloo	320.16	25,367.33	
59	Perpetual B. & L. Ass'n., Waterloo	2,362.43	156,375.15	
60	Perpetual S. & L. Ass'n., Cedar Rapids	15,186.37	497,631.22	
61	Polk County B. & L. Ass'n., Des Moines	962.61	3,274.82	
62	Red Oak B. & S. Ass'n., Red Oak	102.83	22,621.87	158.42
63	Sanborn B. & L. Ass'n., Sanborn		3,282.28	
64	Spencer Mut. B. & L. Ass'n., Spencer	7,683.67	4,248.06	
65	Spirit Lake B. & L. Ass'n., Spirit Lake	2,408.57	4,000.57	
66	Sioux City B. L. & S. Ass'n., Sioux City		28,408.26	
67	Stanton Mut. B. & L. Ass'n., Stanton	70.92	2,306.58	44.30
68	State B. & L. Ass'n., Des Moines		15.60	
69	Storm Lake S. & L. Ass'n., Storm Lake	31.84	7,106.33	48.39
70	Village Mut. L. & B. Ass'n., Villages	111.94	18,734.48	199.57
71	Vinton S. L. & B. Ass'n., Vinton	483.82	6,791.27	119.10
72	Waverly S. & L. Ass'n., Waverly	79.34	459.15	
73	Waterloo B. & L. Ass'n., Waterloo	6,367.62	300,620.22	
74	Workmen's B. & L. Ass'n., Belle Plaine	48.05	8,912.84	

PROFIT ACCOUNT—RECEIPTS

Transfer fees	Lapses and withdrawals	Membership fees	Delinquent interest	Miscellaneous	Total receipts	Number
\$ 975.29	\$ 20,911.81	\$ 21,241.34	\$ 7,337.76	\$ 53,672.28	\$ 3,147,836.78	
	36.00	116.00	342.00		4,500.05	1
		134.00			4,466.44	2
		47.00			4,523.67	3
				72.50	51,985.60	4
				436.55	82,588.08	5
	275.62	36.00		128.05	15,787.65	6
					41,306.73	7
	12.00	42.00	1,858.07	740.60	228,166.95	8
					27,701.05	9
					1,350.45	10
					8,171.30	11
					96.00	12
					14,047.12	13
					129,487.71	14
					5,114.23	15
					3,059.37	16
	21.70	900.50		940.55	86,274.34	17
				464.46	86,599.78	18
			1,569.27		7,903.80	19
						20
					37,529.04	21
		861.75			46,881.14	22
					27,222.60	23
				26,594.20	127.99	24
					2,167.81	25
			781.14		2,339.75	26
					2,529.77	27
	329.87				81,503.14	28
	304.81	318.50		1,314.97	7,000.50	29
		289.50			35,774.61	30
				1,380.08	121,545.39	31
				186.37	47,679.49	32
				49.61	5,374.16	33
	3.00	8,807.00		5,033.29	18,230.43	34
		9.00			21,662.56	35
						36
	648.74			884.71	20.00	37
		656.25			123,761.00	38
		30.25			45.75	39
	2.00	6.00			351.10	40
		569.50			167,506.06	41
				5.00	236.77	42
	100.70	217.00		2,230.43	10,750.43	43
		263.51			8,055.72	44
		16.50			7,841.70	45
	3.50	627.02		6.00	8,750.25	46
					945.41	47
					70,410.35	48
	4.00	163.86		34.50	22,734.50	49
						50
	6.00				60,122.36	51
					6,366.45	52
					19,343.24	53
	189.00	7,302.30	993.00	495.31	53,530.87	54
				1,591.45	81,881.07	55
				466.19	96,770.43	56
				306.68	150,076.81	57
				19.49	171,367.38	58
		3.04	196.22		4,836.13	59
	1,946.40	93.50			23,939.64	60
					5,275.78	61
					11,881.73	62
		492.82	23.00		7,015.26	63
	6.00				29,059.58	64
		164.70	96.00		3,661.50	65
		5,931.63			5,947.25	66
				1.00	7,769.42	67
		501.29			98,311.00	68
	34.50	8,831.93			9,316.45	69
		374.46	116.25	1,113.50	538.49	70
					312,792.61	71
				5,936.77	5,961.29	72

TABLE NO. 7.—STATEMENT OF PROFIT

Number	Name and Location	Dividends	Paid interest stock withdrawn	Paid interest full paid stock withdrawn
	Grand total	\$ 2,016,630.80	\$ 60,217.04	\$ 66,560.15
1	Akron Domestic Local B. & L. Ass'n, Akron		1,534.00	
2	Algona B. & L. Ass'n, Algona		1,224.15	
3	Alton B. & L. Ass'n, Alton		920.96	
4	Ames B. & L. Ass'n, Ames	71,431.23		
5	Scherman S. & L. Ass'n, Cedar Rapids	79,674.88		
6	Burlington B. & L. Ass'n, Burlington		360.65	
7	Cedar Falls B. L. & S. Ass'n, Cedar Falls	6,180.09	1,162.45	
8	Cedar Rapids B. & L. Ass'n, Cedar Rapids	185,081.23		
9	Cedar Valley B. & L. Ass'n, Cedar Falls			
10	Centerville B. & L. Ass'n, Centerville	1,359.45		
11	Charles City B. & L. Ass'n, Charles City	6,000.47		
12	Clear Lake B. & L. Ass'n, Clear Lake		78.60	
13	Clinton Home S. & L. Ass'n, Clinton	9,965.00		
14	Council Bluffs M. B. & L. Ass'n, Co. Bluffs	108,442.03		
15	Davenport I. B. & Sav. Ass'n, Davenport	4,063.45		
16	Decorah B. & L. Ass'n, Decorah	5,250.03		
17	Des Moines B. L. & S. Ass'n, Des Moines	70,929.55		
18	Dubuque B. & L. Ass'n, Dubuque	62,981.80		
19	Emmettsburg B. & L. Ass'n, Emmetsburg			
20	Fidelity B. & L. Ass'n, Mason City			
21	Fort Dodge B. & L. Ass'n, Fort Dodge	655.46	1,433.25	
22	Fort Madison S. & L. Ass'n, Fort Madison	35,025.35		
23	Germania B. L. & S. Ass'n, Cedar Falls	32,362.17	1,231.95	1,675.76
24	Hawkeye B. & L. Ass'n, Boone			
25	Home B. L. & S. Ass'n, Davenport		116.90	
26	Home B. & L. Ass'n, Dubuque	1,105.71		
27	Home B. & L. Ass'n, Peshawville	7,562.74		
28	Home B. & L. Ass'n, Fort Dodge			
29	Home B. & L. Ass'n, Marion	7,196.47	2'8.53	60
30	Home S. & L. Ass'n, McGregor	5,009.21	719.00	
31	Home B. & L. Ass'n, Shenandoah	17,443.45		
32	Home B. & L. Ass'n, Waterloo	98,556.65		
33	Home B. & L. Ass'n, Council Bluffs	61,539.22		
34	Hull B. & L. Ass'n, Hull			
35	Iowa B. L. & S. Ass'n, Des Moines	3,708.06		
36	Iowa City L. & Inv. Ass'n, Iowa City	18,323.88		
37	Jefferson B. & L. Ass'n, Jefferson			
38	Jefferson County B. & L. Ass'n, Fairfield			
39	Kooskia L. & B. Ass'n, Keosauqua		812.13	
40	Knoxville Home S. & L. Ass'n, Knoxville		17,558.43	
41	La Porte B. & L. Ass'n, La Porte City	3,599.82		
42	Lee County L. & B. Ass'n, Keosauqua		30,513.32	
43	Linn County B. & L. Ass'n, Marion	6,438.87	28.49	82.00
44	Marshalltown S. & L. Ass'n, Marshalltown	5,885.00	67,689.75	
45	Mason City B. & L. Ass'n, Mason City	5,635.35	1,070.84	
46	Mills County B. & L. Ass'n, Glenwood	4,950.22	89.08	
47	Muscatine B. & L. Ass'n, Muscatine		680.00	
48	Mutual B. & L. Ass'n, Iowa Falls		100.00	
49	Mutual B. & L. Ass'n, Mason City			
50	Mutual Home L. & S. Ass'n, Ottumwa	34,032.31		
51	Mutual L. & S. Ass'n, Tama	5,864.10	2'9.86	38.95
52	Natl. B. & L. Ass'n of the West, Dubuque			
53	Newton Home S. & L. Ass'n, Newton	56,081.05		
54	Northwestern B. & L. Ass'n, Inwood	4,961.63		
55	Oakloosa Home L. & S. Ass'n, Oakloosa	14,870.60		
56	Peoples County B. & L. Ass'n, Clarinda	44,185.77	5,728.67	
57	Peoples B. & S. Ass'n, Ottumwa	14,272.29		
58	Peoples Mut. B. & L. Ass'n, Waterloo	22,077.58		
59	Perpetual B. & L. Ass'n, Waterloo	146,550.74		
60	Perpetual S. & L. Ass'n, Cedar Rapids	614,816.45		
61	Polk County B. & L. Ass'n, Des Moines	2,445.10		
62	Red Oak B. & S. Ass'n, Red Oak	21,108.04		
63	Sanborn B. & L. Ass'n, Sanborn		7.90	
64	Spencer Mut. B. & L. Ass'n, Spencer	10,948.81	1,360.33	
65	Spirit Lake B. & L. Ass'n, Spirit Lake		81.96	659.80
66	Sioux City B. L. & S. Ass'n, Sioux City	24,536.31		
67	Stanton Mut. B. & L. Ass'n, Stanton	2,424.06	619.22	142.00
68	State B. & L. Ass'n, Des Moines			
69	Storm Lake S. & L. Ass'n, Storm Lake			
70	Villisca Mut. L. & B. Ass'n, Villisca	10,218.90	9,002.99	5,080.50
71	Vinton S. L. & B. Ass'n, Vinton			
72	Waverly S. & L. Ass'n, Waverly		400.94	
73	Waterloo B. & L. Ass'n, Waterloo	279,525.15		
74	Workmen's B. & L. Ass'n, Belle Plaine	8,368.84		

ACCOUNT--DISBURSEMENTS

Paid interest prepaid stock withdrawn	Paid dividends on other stock withdrawn	Paid dividends on full paid stock not withdrawn	Paid dividends prepaid stock not withdrawn	Paid dividends on other stock not withdrawn	Interest on bills payable.	Miscellaneous	Balance (undivided profits)	Total disburse- ments	Number
\$11,446.00	\$77,193.00	\$	\$56,566	\$81,354.35	\$	\$25,124.29	\$49,436.27	\$447,808.01	\$3,147,326.78
	615.40				5.79	1,967.80	782.46	4,590.05	
					137.67	456.13	2,933.07	4,495.41	
					280.80	1,856.80	5,135.00	8,523.62	
					619.93	7,078.74	12,393.77	91,583.62	
						4,325.66	1,406.54	82,508.08	
	5,201.20				1,125.16	12,301.08	18,787.65	18,787.65	
					50,028.54	2,748.73	41,396.73	41,396.73	
					39,015.46	1,400.18	229,156.96	229,156.96	
					1,266.00	5,119.50	27,701.96	27,701.96	
	631.60			22,561.85				1,369.45	1
					75.21	607.39	1,869.35	9,171.20	1
						0.00	0.00	0.00	1
					106.60	2,806.02	1,106.02	14,047.19	1
						12,607.52	2,846.16	129,487.71	1
						1,080.20		5,114.32	1
						500.65	72.64	5,612.01	1
						589.60		80,374.34	1
						12,344.79		85,669.78	1
						18,096.79	5,561.14	7,303.49	1
						2,231.18	4,978.62		
						2,745.94	1,835.40	27,829.94	1
	50,094.47			10,340.47		3,075.29	10,779.83	50,881.14	1
						832.30	1,250.06	27,362.50	1
						1.29	131.10	137.36	1
						446.75	1,034.38	2,167.88	1
						182.01	240.75	3,329.75	1
						229.50	349.53	8,629.77	1
	30,349.17			27,637.06		9,315.31	17,000.00	84,605.14	1
	5,608.66				145.38	2,909.00	8,807.20	10,151.53	1
	719.75					1,151.64		7,600.54	1
	1,918.67				734.50	1,870.08	11,777.66	33,774.61	1
						9,683.90	14,004.96	121,846.20	1
						4,988.31	1,761.76	47,679.49	1
						730.24	1,683.92	2,374.16	1
						13,836.96	762.81	15,223.44	1
	822.50					2,603.48	10,446.19	31,662.55	1
						1,351.82	50.15	12,862.00	1
	9,238.80					1,840.78	104,623.43	122,673.09	1
				316.10	28.77	193.70	154.54	1,007.23	1
						617.35	379.70	4,657.30	1
						1,309.88	85,449.33	107,662.06	1
	8,156.00					440.50	790.74	11,381.63	1
						12,736.01	25,402.64	101,868.90	1
						5,740.91	.41	10,790.41	1
						1,017.35	165.71	8,055.73	1
	1,236.43					806.00	1,494.47	7,841.76	1
	3,480.25			1,430.72		783.50	2,650.44	8,769.26	1
				6,207.31		302.02	433.39	845.41	1
						5,308.70	28,100.13	70,410.33	1
						812.21	17,044.50	53,734.69	1
	226.00								
						7,238.51	8,542.77	69,122.90	1
						926.75	13.73	6,366.43	1
	461.82					2,010.30	1,078.25	19,243.24	1
					1,284.00	3,038.70	1,232.68	52,580.87	1
	1,226.00					17,099.38	---	21,861.67	1
						4,326.86	---	36,370.43	1
						11,901.50	623.91	159,076.21	1
						22,119.06	17,306.81	472,857.38	1
						536.77	1,036.30	4,396.11	1
						2,616.09	205.21	33,989.54	1
						479.90	1,888.56	5,976.78	1
						347.16	123.44	11,881.73	1
						168.00	2,308.30	7,015.20	1
					3,867.30	7,463.27		29,056.08	1
						244.08	223.64	3,661.00	1
						5,962.72	14.63	5,947.26	1
						436.48	826.49	7,769.42	1
				609.66	6,561.70	2,601.42	216.70	28,211.00	1
						2,796.43	218.86	9,236.45	1
						93.00	36.45	588.49	1
						26,582.60	3,969.34	812,702.61	1
2,207.00						565.35	27.30	2,561.25	1

TABLE NO. 8—TRANSACTIONS IN SHARES

Number	Name and Location	Share Transaction 1936					Total number of members
		In force at beginning of year	Sold during year	Cancelled during year	In force December 31, 1936		
	Grand total	724,301	158,409	92,190	730,004	48,067	
1	Akron Domestic Local B. & L. Ass'n, Akron	1,040	222	188	1,000	115	
2	Algona B. & L. Ass'n, Algona	1,255	124	272	1,007	87	
3	Alton B. & L. Ass'n, Alton	879	88	112	849	90	
4	Ames B. & L. Ass'n, Ames	16,504	2,090	1,877	17,357	1,549	
5	Bohemian S. & L. Ass'n, Cedar Rapids	16,311	2,877	1,906	17,703	1,043	
6	Burlington B. & L. Ass'n, Burlington	1,704	754	109	2,349	1,413	
7	Cedar Falls B. & L. Ass'n, Cedar Falls	85	1,718	284	2,510	284	
8	Cedar Rapids B. & L. Ass'n, Cedar Rapids	54,590	5,830	5,711	54,705	1,205	
9	Cedar Valley B. & L. Ass'n, Cedar Falls	9,900	1,501	1,230	10,261	465	
10	Centerville B. & L. Ass'n, Centerville	1,119	70	50	1,139	105	
11	Charles City B. & L. Ass'n, Charles City	2,744	295	254	3,075	206	
12	Clear Lake B. & L. Ass'n, Clear Lake	45	35	35	10	1	
13	Clinton Home S. & L. Ass'n, Clinton	631	167	161	967	132	
14	Council Bluffs M. B. & L. Ass'n, Co. Bluffs	35,067	12,022	7,474	40,545	3,023	
15	Davenport L. B. & Sav. Ass'n, Davenport	1,007	164	164	1,007	117	
16	Decorah B. & L. Ass'n, Decorah	1,171	408	119	1,460	65	
17	Des Moines B. & L. Ass'n, Des Moines	30,415	7,480	2,880	30,021	1,756	
18	Dubuque B. & L. Ass'n, Dubuque	24,432	6,351	35,300	1,055		
19	Emmettsburg B. & L. Ass'n, Emmetsburg	1,771	380	432	1,755	92	
20	Fidelity B. & L. Ass'n, Mason City						
21	Fort Dodge B. & L. Ass'n, Fort Dodge	8,947	2,526	1,417	9,165	489	
22	Fort Madison S. & L. Ass'n, Fort Madison	1,004	419	270	1,153	435	
23	Germania B. & L. Ass'n, Cedar Falls	2,064	668	785	1,947	215	
24	Hawkeye B. & L. Ass'n, Boone	184	2	67	194	39	
25	Home B. & L. S. Ass'n, Davenport	849	25	93	781	53	
26	Home B. & L. Ass'n, Dubuque	842	1,093	8	1,927	115	
27	Home B. & L. Ass'n, Estherville	5,037		280	3,067	116	
28	Home B. & L. Ass'n, Fort Dodge	21,800	4,067	647	24,733	2,813	
29	Home B. & L. Ass'n, Marion	2,231	2,231	1,000	3,394	284	
30	Home B. & L. Ass'n, McGregor	1,859	637	589	1,907	287	
31	Home B. & L. Ass'n, Shenandoah	3,061	1,158	755	3,374	177	
32	Home B. & L. Ass'n, Waterloo	38,272	3,273	2,239	39,496	1,900	
33	Home S. & L. Ass'n, Council Bluffs	16,456	12,821	5,424	23,649	1,941	
34	Hull B. & L. Ass'n, Hull	527	527	527	527	70	
35	Iowa B. & L. Ass'n, Des Moines	5,809	7,284	1,073	11,776	1,282	
36	Iowa City L. & Inv. Ass'n, Iowa City	4,730	1,363	1,241	5,335	227	
37	Jefferson B. & L. Ass'n, Jefferson						
38	Jefferson County B. & L. Ass'n, Fairfield	3,011	1,108	583	3,530	271	
39	Keokuk L. & B. Ass'n, Keokuk	7,720	853	457	6,966	542	
40	Knoxville Home S. & L. Ass'n, Knoxville	611	368	316	623	70	
41	La Porte B. & L. Ass'n, La Porte City	1,240	81	168	1,163	85	
42	Lee County L. & B. Ass'n, Keokuk	3,442	509	275	3,436	161	
43	Linn County B. & L. Ass'n, Marion	1,155	13	150	1,017	198	
44	Marshalltown S. & L. Ass'n, Marshalltown	27,095	5,223	3,265	29,863	1,313	
45	Mason City B. & L. Ass'n, Mason City	3,738	759	1,339	3,141	235	
46	Millie County B. & L. Ass'n, Glenwood	2,146	520	688	2,107	284	
47	Muscatine B. & L. Ass'n, Muscatine	1,350	400	56	1,080	160	
48	Mutual B. & L. Ass'n, Iowa Falls	2,414	240	568	2,061	162	
49	Mutual B. & L. Ass'n, Mason City	2,067	369	503	1,833	160	
50	Mutual Home L. & S. Ass'n, Grinnell	6,706	193	611	6,988	670	
51	Mutual L. & S. Ass'n, Tama	1,738	473	238	1,902	117	
52	Natl. B. & L. Ass'n, of the Deaf, Dubuque	114	3	14	105	40	
53	Newton Home S. & L. Ass'n, Newton	2,975	2,836	14	11,811	769	
54	Northwestern B. & L. Ass'n, Inwood	1,928	77	352	1,673	95	
55	Oskaloosa Home L. & S. Ass'n, Oskaloosa	5,230	1,511	329	6,052	535	
56	Pager County B. & L. Ass'n, Clarinda	12,371	1,966	1,938	12,094	367	
57	People's B. & L. Ass'n, Ottumwa	2,080	2,080	3,769	470		
58	Peoples Mut. B. & L. Ass'n, Waterloo	10,017	6,084	1,633	14,115	577	
59	Perpetual B. & L. Ass'n, Waterloo	67,270	6,757	6,767	66,266	1,340	
60	Perpetual S. & L. Ass'n, Cedar Rapids	111,244	14,302	10,387	115,059	5,440	
61	Polk County B. & L. Ass'n, Des Moines	3,387	1,169	836	3,653	208	
62	Red Oak B. & L. Ass'n, Red Oak	1,736	1,736	7,922	2,269	218	
63	Sanborn B. & L. Ass'n, Sanborn	872	274	274	2,420	318	
64	Spencer Mut. B. & L. Ass'n, Spencer	1,351	177	440	1,088	99	
65	Spirit Lake B. & L. Ass'n, Spirit Lake	1,508	92	172	1,488	83	
66	Sioux City B. & L. Ass'n, Sioux City	11,432	4,431	2,009	12,864	832	
67	Stanton Mut. B. & L. Ass'n, Stanton	2,440	222	1,150	2,168	205	
68	State B. & L. Ass'n, Des Moines	7,651	7,651	3,968	6,083	815	
69	Storm Lake S. & L. Ass'n, Storm Lake	3,803	731	984	2,640	91	
70	Village Mut. L. & B. Ass'n, Villisca	5,082	1,012	958	5,766	404	
71	Vinton S. L. & B. Ass'n, Vinton	2,849	405	409	2,845	127	
72	Waverly S. & L. Ass'n, Waverly	139		8	121	15	
73	Waterloo B. & L. Ass'n, Waterloo	83,798	12,752	9,956	96,566	5,095	
74	Workmen's B. & L. Ass'n, Belle Plaine						

AND MISCELLANEOUS STATISTICS

Total number of borrowing members	Total number of shares held by them	Average rate per cent interest on loans	Average rate per cent earned	Largest amount since mortgage loan	Average mortgage loans	Gross amount earned during year	Gross amount of expense during year	Total withdrawal value of all shares in force	Number
16,671	191,082			\$ 607,335.00	\$ 137,137.56	\$ 2,506,066.63	\$ 227,949.01	\$35,000,709.38	
25	441	.08	.08	4,000.00	1,150.00	4,171.42	2,687.59	55,512.75	1
30	478	.08	.08	4,500.00	2,380.00	4,486.44	2,405.37	30,495.03	2
29	403	.08	.08	2,000.00	1,500.00	3,125.82	294.06	37,671.07	3
40	13,148	.07	.06	15,000.00	2,080.70	84,003.30	8,265.07	1,518,428.34	4
41	1,033	.07	.0675	13,000.00	7,700.00	82,698.08	4,425.66	1,224,073.16	5
48	1,718	.08	.08	7,000.00	2,040.00	10,495.31	1,125.16	187,820.16	6
54	29,083	.07	.07	1,000.00	1,000.00	14,214.45	1,303.61	1,303.61	7
58	3,281	.08	.08	14,000.00	3,350.00	108,715.64	13,715.54	285,072.02	8
61	1,179	.07	.065	4,500.00	2,300.88	24,801.00	3,086.18	27,177.37	9
10	180	.05	.073	3,000.00	1,000.00	1,429.45	75.75	19,177.37	10
61	1,179	.07	.065	4,500.00	1,807.00	6,032.01	742.57	104,222.50	11
1	9	.06	.02	900.00	560.00	70.30	6.00	456.40	12
141	1,909	.068	.55	10,000.00	1,557.60	12,214.29	2,973.51	188,159.62	13
800	18,530	.068	.00	14,800.00	2,300.00	123,061.06	12,097.52	2,035,145.15	14
58	472	.06	.0497	5,000.00	1,100.00	5,114.32	1,090.89	81,504.09	15
22	906	.07	.00	4,000.00	2,227.00	3,513.01	1,134.34	44,369.82	16
40	13,380	.07	.06	16,000.00	2,788.23	86,741.31	12,444.79	1,017,226.61	17
48	13,380	.065	.065	16,000.00	2,672.76	17,133.39	1,303.61	1,303,618.91	18
26	679	.08	.08	3,500.00	2,384.00	7,203.80	830.49	62,308.38	19
302	5,006	.07	.07	10,000.00	2,508.91	34,776.55	3,743.94	523,472.44	20
235	2,896	.08	.0749	10,000.00	2,400.46			504,028.78	21
70	958	.08	.08	6,500.00	1,700.00	9,904.30	831.89	87,115.17	22
2	67	.07	.06	5,200.00	3,850.00	1,317.59		5,915.85	23
19	330	.06	.06	3,700.00	1,222.00	2,167.81	593.65	30,160.70	24
23	923	.065	.065	7,200.00	2,420.00	1,806.37	332.79	60,466.00	25
43	1,290	.08	.08	5,000.00	2,000.00	8,435.18	329.59	100,226.77	26
44	11,647	.07	.077	10,000.00	2,789.91	72,003.14	8,008.15	1,060,440.34	27
123	1,909	.08	.10	4,000.00	1,445.39	12,783.73	755.35	178,500.47	28
89	1,036	.08	.07	3,500.00	1,171.17	5,901.05	1,138.95	63,550.51	29
221	2,014	.078	.07	7,500.00	1,410.00	22,945.17	1,870.00	316,886.27	30
574	16,383	.07	.062	30,000.00	2,902.00	110,432.90	9,447.25	1,737,257.53	31
432	3,003	.07	.06	10,000.00	1,900.00	47,042.35	4,988.61	756,787.40	32
17	993	.068	.068	2,500.00	1,200.00	2,371.16	700.24	16,809.00	33
80	1,331	.078	.06	6,000.00	1,669.00	18,230.43	18,017.70	161,957.57	34
72	6,950	.07	.006	10,000.00	5,243.00	30,047.50	738.01	323,065.69	35
96	1,714	.08	.08	6,700.00	2,000.00	12,059.07	1,358.50	139,021.03	36
305	4,059	.07	.07	6,200.00	1,707.00	40,438.70	1,840.18	381,964.61	37
7	143	.07	.06	3,500.00	2,042.75	1,167.45		15,235.36	38
1	562	.08	.075	4,000.00	1,101.90	4,087.90	517.35	52,032.38	39
292	2,405	.07	.07	8,000.00	1,658.00	27,816.63	1,829.38	306,147.95	40
90	1,269	.09	.09	3,000.00	1,500.00	11,180.77	440.50	129,828.48	41
724	17,237	.08	.097	5,000.00	2,175.32	101,865.80	5,279.25	1,274,443.39	42
79	3,011	.08	.08	4,500.00	1,700.00			144,679.02	43
89	1,163	.08	.08	7,000.00	1,567.77	2,908.97	906.33	74,256.76	44
89	1,163	.08	.066	8,000.00	1,315.60	6,615.08	805.00		45
34	720	.08	.075	5,000.00	2,115.00	6,106.10	6,106.10	64,449.80	46
		.08	.08	4,875.00	3,000.00				47
373	5,163	.0676	.0676	10,000.00	1,384.14	4,446.06	647,672.33		48
59	842	.08	.07	3,000.00	1,350.00	5,831.38	813.91	67,548.00	49
		.07	.07	1,000.00		191.82		569.02	50
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	51
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	52
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	53
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	54
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	55
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	56
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	57
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	58
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	59
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	60
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	61
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	62
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	63
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	64
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	65
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	66
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	67
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	68
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	69
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	70
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	71
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	72
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	73
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	74
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	75
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	76
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	77
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	78
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	79
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	80
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	81
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	82
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	83
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	84
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	85
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	86
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	87
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	88
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	89
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	90
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	91
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	92
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	93
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	94
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	95
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	96
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	97
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	98
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	99
446	10,795	.07	.07	20,000.00	3,288.78	60,125.32	6,940.16	1,034,776.80	100

LETTER OF TRANSMITTAL

HON. JOHN HAMMILL, *Governor of Iowa*:

Sir: I have the honor to submit herewith, in accordance with law, the annual report of The Building and Loan Department of the office of Auditor of State, showing the transactions of Building and Loan Associations in Iowa for the year ending December 31, 1927.

J. W. LONG, *Auditor of State.*

Des Moines, March 21, 1928.

Building and Loan Associations

The statistics included in this report have been compiled from reports made to the Auditor of State in accordance with the provisions of Chapter 417, Code of Iowa, 1927, and cover all transactions of the associations for the year ending December 31, 1927.

Reports were received from all the associations in the state. During the year the Guaranty Building and Loan Association of Sioux City, Iowa, was authorized to transact business in the state of Iowa.

During the year the National Building and Loan Association of the Deaf, of Dubuque, Iowa, ceased transacting business and liquidated its assets, without any loss whatever to the stockholders. The Jefferson Building and Loan Association of Jefferson, Iowa, is still in the process of liquidation.

Section 9340 of the Code of 1927 was amended by enacting Section 9340-b1, which permits building and loan or savings and loan associations to invest their idle funds in bonds or interest-bearing obligations of the United States, or of the State of Iowa, or of any county, municipal corporation, township, school district or other political subdivision of the state of Iowa. But shall at no time exceed ten per cent of the assets of the associations. And Section 9340-b2 permitting the associations to deposit their funds in any state or national bank on certificate of deposit, or the usual bank pass book credit, subject to check by the proper designated officers of such associations.

These statistics show the growth of building and loan associations in Iowa during the past year to be substantial. There has been a gain in assets during the year, amounting to \$2,725,440.62, the total assets on December 31, 1927 being \$43,497,007.73, as compared with \$40,771,567.11 on December 31, 1926.

The withdrawal value of all shares of stock in force December 31, 1927, was \$40,704,496.92.

A statement showing the assets, liabilities, receipts and disbursements and other related data of all the associations at the close of business December 31, 1927, is presented in the following tables:

BUILDING AND LOAN ASSOCIATIONS

CONSOLIDATED STATEMENT

Assets, Liabilities, Receipts, Disbursements and Miscellaneous Information

ASSETS			
Loans on real estate.....	\$ 40,189,121.72		
Loans on stock pledged.....	542,467.43		
Premiums earned and unpaid.....	7,074.75		
Interest earned and unpaid.....	159,922.72		
Real estate acquired.....	752,089.54		
Tax certificates.....	295,207.45		
Judgments.....	4,519.72		
Due for insurance and taxes (from borrower).....	66,324.08		
Furniture and fixtures.....	26,644.82		
Other assets.....	614,508.06		
Cash on hand at close of year.....	929,027.44		
LIABILITIES			
Paid in on installment stock.....		\$ 26,359,736.78	
Paid in on full paid stock.....		3,988,163.45	
Paid in on prepaid stock.....		13,703.60	
Installments paid in advance.....		3,123.95	
Premiums paid in advance.....		131.87	
Interest paid in advance.....		16,841.04	
Incompleted loans.....		110,611.98	
Profits divided.....		866,260.78	
Profits undivided.....		648,931.82	
Expense, contingent or reserve fund.....		268,202.86	
Surplus fund.....		111,898.55	
Bills payable.....		774,369.94	
Other liabilities.....		233,821.11	
	\$ 43,497,007.73	\$ 43,497,007.73	
RECEIPTS			
Cash on hand beginning of year.....	\$ 707,210.36		
Due installment, full paid stock.....	11,819,462.01		
Prepaid stock.....	90,699.00		
Other kind of stock.....	931,905.92		
Interest.....	3,231,740.74		
Fines.....	5,164.79		
Membership fees.....	20,512.11		
Transfer fees.....	306.35		
Profit on withdrawals.....	2,837.08		
Loans repaid.....	5,664,209.17		
Taxes and insurance repaid.....	91,134.46		
Sales real estate.....	74,748.79		
Expense fund.....	545.45		
Profit and loss.....	8,636.93		
Bills payable.....	1,155,158.86		
Appraisal fees.....	2,572.75		
Accrued interest paid to borrower.....	2,167.87		
Other receipts.....	645,694.66		
DISBURSEMENTS			
Loans on real estate.....	\$ 8,099,122.31		
Loans on stock pledged.....	828,257.43		
Installment stock withdrawn.....	9,272,826.15		
Matured stock withdrawn.....	752,812.81		
Full and prepaid stock withdrawn.....	388,257.03		
Interest or profit paid on stock withdrawn.....	195,843.75		
Dividend or interest on stock withdrawn.....	674,942.83		
Taxes and insurance paid.....	94,727.79		
Accrued interest owed by borrower.....	6,085.04		
Salaries officers and employees.....	177,054.59		
All other disbursements.....	3,462,637.68		
	\$ 24,453,267.41	\$ 24,453,267.41	
MISCELLANEOUS INFORMATION			
Shares in force beginning of year.....		823,066.55	
Shares in force at close of year.....		892,133.925	
Total number of members.....		53,949	
Number of borrowing members.....		18,111	
Number of shares held by them.....		407,004	
Shares sold during year.....		182,414.8	
Shares cancelled during year.....		113,287.425	
Gross earnings during year.....		\$ 2,824,026.35	
Gross expense during year.....		215,594.82	
Withdrawal value of shares in force.....		\$ 40,704,496.92	

TABLE NO. 1—DATE OF INCORPORATION

Number	Name	Location	Date of Incorporation	Plan
1	Akron Domestic Local B. & L. Assn.	Akron	March, 1880	Serial
2	Algona B. & L. Assn.	Algona	February, 1917	Terminating
3	Alton B. & L. Assn.	Alton	April, 1916	Serial
4	Ames B. & L. Assn.	Ames	June, 1914	Permanent
5	Bohemian Savings & Loan Assn.	Cedar Rapids	January, 1892	Permanent
6	Burlington B. & L. Assn.	Burlington	November, 1912	Permanent
7	Cedar Falls B. & L. & S. Assn.	Cedar Falls	June, 1896	Serial
8	Cedar Rapids B. & L. Assn.	Cedar Rapids	May, 1911	Permanent
9	Cedar Valley B. & L. Assn.	Cedar Falls	August, 1902	Terminating
10	Centerville B. & L. Assn.	Centerville	November, 1912	Permanent
11	Charles City B. & L. Assn.	Charles City	June, 1919	Permanent
12	Clear Lake B. & L. Assn.	Clear Lake	May, 1915	Terminating
13	Clinton Home Sav. & Loan Assn.	Clinton	June, 1918	Permanent
14	Council Bluffs Mut. B. & L. Assn.	Council Bluffs	January, 1896	Permanent
15	Davenport L. B. & Sav. Assn.	Davenport	June, 1887	Serial
16	Decorah B. & L. Assn.	Decorah	November, 1912	Serial
17	Des Moines B. & L. & Sav. Assn.	Des Moines	April, 1916	Permanent
18	Dubuque B. & L. Assn.	Dubuque	February, 1876	Permanent
19	Emmettsburg B. & L. Assn.	Emmettsburg	December, 1912	Terminating
20	Fort Dodge B. & L. Assn.	Fort Dodge	January, 1920	Terminating
21	Fort Madison S. & L. Assn.	Fort Madison	May, 1912	Permanent
22	Germania B. & L. & Sav. Assn.	Cedar Falls	April, 1892	Serial
23	Guarantee B. & L. Assn.	Sioux City	February, 1927	Permanent
24	Hawkeye B. & L. Assn.	Boons	July, 1926	Permanent
25	Horne B. & L. Assn.	Dayton	January, 1920	Serial
26	Horne B. & L. Assn.	Dubuque	December, 1924	Permanent
27	Horne B. & L. Assn.	Estherville	September, 1911	Terminating
28	Horne B. & L. Assn.	Fort Dodge	July, 1919	Terminating
29	Horne B. & L. Assn.	Marion	February, 1904	Terminating
30	Home Sav. & L. Assn.	McGregor	April, 1916	Permanent
31	Horne B. & L. Assn.	Shenandoah	July, 1890	Permanent
32	Horne B. & L. Assn.	Waterloo	July, 1906	Terminating
33	Home Sav. & Loan Assn.	Council Bluffs	February, 1923	Permanent
34	Hull B. & L. Assn.	Hull	July, 1921	Serial
35	Iowa B. & L. & Sav. Assn.	Des Moines	August, 1921	Permanent
36	Iowa City L. & Investment Assn.	Iowa City	December, 1919	Serial
37	Jefferson B. & L. Assn.	Jefferson	May, 1912	Serial
38	Jefferson County B. & L. Assn.	Fairfield	September, 1912	Serial
39	Keokuk L. & B. Assn.	Keokuk	March, 1872	Serial
40	Knoxville Home Sav. & Loan Assn.	Knoxville	April, 1924	Permanent
41	La Porte B. & L. Assn.	La Porte City	March, 1884	Serial
42	Lee County B. & L. Assn.	Keokuk	September, 1886	Serial
43	Linn County B. & L. Assn.	Marion	May, 1886	Terminating
44	Marshalltown Sav. & L. Assn.	Marshalltown	December, 1908	Serial
45	Mason City B. & L. Assn.	Mason City	February, 1880	Serial
46	Mills County B. & L. Assn.	Glenwood	January, 1913	Serial
47	Muscatine B. & L. Assn.	Muscatine	May, 1911	Terminating
48	Mutual B. & L. Assn.	Iowa Falls	August, 1912	Serial
49	Mutual B. & L. Assn.	Mason City	December, 1924	Permanent
50	Mutual Home L. & Sav. Assn.	Grinnell	March, 1926	Permanent
51	Mutual Loan & Sav. Assn.	Tama	April, 1899	Terminating
52	National B. & L. Assn. of the Des.	Dubuque	May, 1924	Permanent
53	Newtown Home Sav. & Loan Assn.	Newtown	May, 1913	Permanent
54	Northwestern B. & L. Assn.	Inwood	February, 1893	Serial
55	Oskaloosa Home L. & Sav. Assn.	Oskaloosa	June, 1919	Permanent
56	Page County B. & L. Assn.	Clarinda	June, 1917	Serial
57	People's B. & L. Assn.	Ottumwa	July, 1892	Permanent
58	Mutual B. & L. Assn.	Waterloo	August, 1916	Permanent
59	Perpetual B. & L. Assn.	Waterloo	April, 1890	Permanent
60	Perpetual Sav. & Loan Assn.	Cedar Rapids	January, 1876	Permanent
61	Polk County B. & L. Assn.	Des Moines	March, 1924	Permanent
62	Red Oak B. & L. Assn.	Red Oak	October, 1887	Serial
63	Saukboro B. & L. Assn.	Saukboro	May, 1886	Serial
64	Spencer Mutual B. & L. Assn.	Spencer	March, 1888	Serial
65	Spirit Lake B. & L. Assn.	Spirit Lake	April, 1920	Terminating
66	Sioux City B. & L. & Sav. Assn.	Sioux City	June, 1922	Permanent
67	Stanton Mutual B. & L. Assn.	Stanton	October, 1916	Serial
68	State B. & L. Assn.	Des Moines	July, 1916	Permanent
69	Storm Lake Sav. & Loan Assn.	Storm Lake	February, 1916	Serial
70	Village Mutual L. & B. Assn.	Villages	March, 1886	Serial
71	Vinton Sav. & L. B. Assn.	Vinton	August, 1890	Serial
72	Waverly Sav. & Loan Assn.	Waverly	June, 1912	Permanent
73	Waterloo B. & L. Assn.	Waterloo	March, 1878	Permanent
74	Workingmen's B. & L. Assn.	Belle Plaine	October, 1887	Permanent

—PLAN—OFFICERS—SALARIES

President	Secretary	Treasurer	Number
E. P. Klauer	H. H. Wetzeler	\$ 150	1
A. L. Peterson	A. L. Cunningham	200	2
S. A. Lincoln	E. S. Henrich	150	3
A. H. Munn	Chas. B. Ash	3,200	4
W. Vorlicky	Jan J. Hrbek	2,400	5
C. W. Dwight	Frank G. Nebker	900	6
H. N. Haastrop	Wm. C. Nuhn	900	7
P. E. Longhurst	L. J. Marsh	3,300	8
F. B. Miller	John W. Leavitt	1,000	9
Geo. B. Ogle	John C. Ashby	John C. Ashby	10
W. E. Dodge	R. C. Roifling	J. L. Carpenter	11
J. H. Woodstock	E. B. Stillman	60	12
F. J. Ward	T. W. Barker	1,800	13
H. W. Hasleton	E. V. Gustafson	4,300	14
Joseph Shorey	E. M. White	900	15
G. P. Baker	C. J. Weiser	450	16
C. B. Minnie	Elmer E. Miller	3,000	17
W. M. Clewell	H. B. Hanger	3,600	18
Robt. Laughlin	Wm. E. G. Saunders	400	19
O. M. Olason	M. J. Haire	1,100	20
W. R. Timpe	Geo. P. Andrew	2,100	21
W. D. Wiler	Wm. C. Nuhn	900	22
R. L. Duggan	A. L. Allen	1,300	23
J. W. Jordan	A. L. Lee	400	24
M. L. Higley	J. E. Orlicoll	400	25
Jno. A. Loetscher	Grace V. W. Jaeger	Philip Heies	26
N. J. Lee	L. E. Stockdale	L. E. Stockdale	27
R. L. Mulroney	E. M. Klaska	4,800	28
O. J. Kassler	Geo. W. Toms	600	29
C. G. Bell	P. F. Richards	200	30
J. P. Leitch	P. M. Schneider	1,200	31
A. G. Reid	J. E. Dempster	4,000	32
W. E. McConnell	Wm. J. Leverett	5,000	33
Jno. De Koster	G. O. Sawyer	50	34
J. H. Cochrane	S. M. Boland	1,000	35
H. L. Helz	G. H. Griffith	750	36
R. C. Sayers	Homer K. Murray	900	37
J. A. Dunlap	J. D. Ecker	1,200	38
J. H. Johnson	E. L. Job	E. L. Job	39
W. M. Brough	M. F. Lott	1,000	40
J. A. Dunlap	J. D. Ecker	1,115	41
T. B. Alexander	H. F. Lockwood	400	42
R. R. Hansen	A. H. McFarland	2,400	43
W. G. C. Bagley	Allen F. Beck	100	44
L. S. Robinson	J. H. Bryant	800	45
W. H. Hill	C. H. Spatke	310	46
H. M. Lutz	O. H. Warnock	600	47
E. S. Shelby	J. W. Irons	C. A. Barker	48
E. B. Wiley	F. P. Marvin	2,300	49
J. W. Willett	O. H. Tanner	300	50
W. E. Denniston	C. F. Morgan	Fred W. Jasper	51
C. Ladd	J. F. Jensen	250	52
H. H. Thiboney	W. F. Little	1,200	53
Wm. Orr	Henry Lornax	2,600	54
J. E. Hall	D. A. Emery	2,000	55
E. Miller	R. G. Holmes	2,400	56
Warren Brown	C. W. Stillson	4,000	57
W. R. Boyd	P. D. Denlinger	5,000	58
Bert German	L. D. Ross	L. D. Ross	59
S. C. Nordquist	J. R. Loomis	1,800	60
H. Ott	J. W. Craven	400	61
G. R. Free	E. Taggart	300	62
P. A. Woodward	J. H. Rozema	100	63
H. P. Guiney	O. H. Krentz	Wm. O. Wells	64
C. V. Blase	A. M. Newquist	225	65
Clyde Dollie	A. M. Nyström	200	66
A. L. Whitner	Chas. Skews	400	67
F. B. Taylor	W. J. Oviatt	1,500	68
W. C. Ellis	W. E. Biekle	300	69
C. F. Grawe	Richard Cullane	400	70
W. H. Bratton	R. S. Eickelberg	2,600	71
C. Bauman	J. T. Park	400	72

*Includes office help.

TABLE NO. 2—RECEIPTS DURING YEAR.

Number	Name and Location	Cash in treasury at commencement of fiscal year	Dues—Installment stock, full paid stock	Prepaid stock
	Grand Total	\$ 707,210.30	\$11,819,402.01	\$ 90,600.
1	Akron Domestic Local B. & L. Assn., Akron.	3,904.45		
2	Algona B. & L. Assn., Algona.	394.02	25,128.45	
3	Alton B. & L. Assn., Alton.	152.69	9,809.06	
4	Ames B. & L. Assn., Ames.	29,228.80	688,215.22	
5	Artesian S. & L. Assn., Cedar Rapids.	9,363.03	299,582.11	
6	Burlington B. & L. Assn., Burlington.	7,114.79	75,594.02	
7	Cedar Falls B. & L. S. Assn., Cedar Falls.	4,800.34	47,793.72	
8	Cedar Rapids B. & L. Assn., Cedar Rapids.	6,303.59	704,742.71	
9	Cedar Valley B. & L. Assn., Cedar Falls.	8,502.51	104,603.32	
10	Centerville B. & L. Assn., Centerville.	1,177.37	3,022.57	
11	Charles City B. & L. Assn., Charles City.	4,300.01	37,706.06	
12	Clear Lake B. & L. Assn., Clear Lake.	6.01	80.50	
13	Clinton Home S. & L. Assn., Clinton.	3,063.94	105,613.91	
14	Council Bluffs M. B. & L. Assn., Co. Bluffs.	129,265.10	683,702.45	
15	Davenport L. B. & Sav. Assn., Davenport.	1,125.21	13,891.00	
16	Decorah B. & L. Assn., Decorah.	112.69	12,553.43	
17	Des Moines B. & L. S. Assn., Des Moines.	21,286.46	602,018.77	
18	Dubuque B. & L. Assn., Dubuque.	65,068.43	645,068.43	
19	Emmetsburg B. & L. Assn., Emmetsburg.	3,306.27	17,472.05	
20	Port Dodge B. & L. Assn., Port Dodge.	6,627.03	218,341.84	
21	Port Madison S. & L. Assn., Port Madison.	4,058.79	244,089.96	
22	Germania B. & L. S. Assn., Cedar Falls.	5,004.17	19,650.66	29,300.00
23	Guthrie B. & L. Assn., Guthrie.	390.77	1,537.00	940.00
24	Hawkeye B. & L. Assn., Boone.	677.89	14,622.95	
25	Home B. & L. S. Assn., Davenport.	19.00	4,615.00	
26	Home B. & L. Assn., Dubuque.	1,274.09	19,484.45	
27	Home B. & L. Assn., Estherville.	2,414.94	2,135.91	
28	Home B. & L. Assn., Fort Dodge.	29,116.00	439,030.10	
29	Home B. & L. Assn., Marion.	812.48	34,288.14	
30	Home S. & L. Assn., McGregor.	3,765.05	34,208.28	
31	Home B. & L. Assn., Shenandoah.	1,431.19	58,706.00	
32	Home B. & L. Assn., Waterloo.	29,214.73		
33	Home B. & L. Assn., Council Bluffs.	19,749.45	473,314.05	
34	Hull B. & L. Assn., Hull.	4,088.56	120,634.79	
35	Iowa B. & L. S. Assn., Des Moines.	4,088.56		
36	Iowa City L. & Inv. Assn., Iowa City.	5,772.60	112,549.51	
37	Jefferson B. & L. Assn., Jefferson.			
38	Jefferson County B. & L. Assn., Fairfield.	2,348.08	46,028.25	
39	Keokuk L. B. & Sav. Assn., Keokuk.	1,746.03	71,001.35	
40	Knoxville B. & L. Assn., Knoxville.	1,450.49		
41	La Porte B. & L. Assn., La Porte City.	2,860.92	6,983.59	
42	Lee County L. & B. Assn., Keokuk.	1,841.89	62,923.86	
43	Linn County B. & L. Assn., Marion.	422.37	39,483.16	
44	Marshalltown S. & L. Assn., Marshalltown.	19,256.44	106,003.60	
45	Mason City B. & L. Assn., Mason City.	6,025.03	18,229.50	
46	Millie County B. & L. Assn., Glenwood.	1,349.62	31,622.40	16,800.00
47	Muscataine B. & L. Assn., Muscatine.	504.04	35,904.81	
48	Mutual B. & L. Assn., Iowa Falls.	4,888.96	10,025.50	
49	Mutual B. & L. Assn., Mason City.	96.07	12,007.68	
50	Mutual Home L. & S. Assn., Grinnell.	6,019.39	39,639.77	
51	Mutual L. & S. Assn., Tama.	3,774.88	19,112.76	4,000.00
52	Natl. B. & L. Assn. of the Deaf, Dubuque.			
53	Newton Home S. & L. Assn., Newton.	14,846.10	374,553.78	
54	Northwestern B. & L. Assn., Inwood.	836.47	8,575.50	
55	Okaloosa Home L. & S. Assn., Okaloosa.	1,202.44	134,122.92	
56	Page County B. & L. Assn., Clarinda.	37,227.06	177,277.06	
57	Peoples B. & L. Assn., Ottumwa.	7,565.95	167,320.20	
58	Peoples Mutual B. & L. Assn., Waterloo.	13,101.11	250,700.20	
59	Perpetual B. & L. Assn., Waterloo.	54,276.03	492,861.24	
60	Perpetual S. & L. Assn., Cedar Rapids.	11,509.51	1,615,276.79	
61	Polk County B. & L. Assn., Des Moines.	4,105.13	40,068.08	
62	Red Oak B. & Sav. Assn., Red Oak.	6,300.70	62,020.30	44,800.00
63	Sanborn B. & L. Assn., Sanborn.	3,046.74	14,504.00	
64	Spencer B. & L. Assn., Spencer.	11,704.93	14,084.00	
65	Spirit Lake B. & L. Assn., Spirit Lake.	1,060.29	15,114.32	
66	Slovak City B. & L. Sav. Assn., Slovak City.	13,617.44	323,569.93	
67	Stanton Mut. B. & L. Assn., Stanton.	1,151.13		
68	State B. & L. Assn., Des Moines.	4,000.28	55,852.28	
69	Storm Lake Sav. & L. Assn., Storm Lake.	3,277.06	37,520.60	1,100.00
70	Villava Mut. L. & B. Assn., Villava.	13,709.80	56,918.10	
71	Vinton Sav. L. & B. Assn., Vinton.	5,121.32		
72	Waverly S. & L. Assn., Waverly.	66.00		
73	Waterloo B. & L. Assn., Waterloo.	49,250.80	1,410,728.25	
74	Workingmen's B. & L. Assn., Belle Plaine.	3,120.70	20,426.95	

DIVIDED AS TO SOURCE

Other kinds of stock	Premium	Interest			Fines	Membership fees	Transfer fees	Profits on with-drawals	Number
		On real estate loans	On stock loans	On miscel-laneous					
\$331,006.90		\$ 2,738,554.19	\$ 345,914.07	\$ 127,272.43	\$ 5,164.79	\$30,512.11	\$ 806.35	\$ 2,837.08	
14,374.00		4,153.85			11.80	207.60	3.00		
		2,994.02				89.80			
		3,512.80			22.81	44.00			
		\$9,363.00	587.96						
		87,405.32				681.10			
13,468.56		12,636.11		85.52					
		13,144.97	316.90		19.00	64.50		381.22	
		\$99,522.95				2,489.90			
		24,309.07			277.72	45.00			
		1,270.18				12.50			
		7,676.97			1.03	27.00			
		64.35							
2,000.00		8.85	5.44	347.48					
		129,248.09	\$35,259.19	69,067.51					
		5,949.79			196.32			111.72	
		3,829.03			41.45	105.00			
		88,115.11	692.37						
		89,717.23							
		3,934.05				76.00		806.48	
		37,394.26				594.00			
30,968.50		45,553.42	2,339.86		254.29	20.85			
		7,752.82	1,335.00			28.70		309.63	
		1,022.81		38.69		285.00			
		1,700.63							
		4,696.28		62.50		3.00			
		6,426.19				22.50			
		79,716.00							
		11,882.90						371.90	
		7,754.74	494.24		3.22	300.00			
500,924.25		29,699.00	3,700.00	27,359.27	159.84	170.25			
		113,371.24							
		59,550.08	657.59	215.06					
		2,565.27			1.80	160.00	1.50	17.75	
		13,206.97				1,615.50	2.00		
		25,924.05				382.00			
		14,673.75				467.34			
		33,734.42							
		239.19				21.85			
		4,437.21			20.50	9.00	5.00		
		31,478.71							
		10,618.63			70.40	9.25			
		101,134.41			169.19	139.00			
		7,946.71		117.00	417.80	76.25			
4,604.98		9,411.69			72.74	405.00		589.78	
		9,408.54				28.50		35.40	
		4,080.16			9.06	6.00		105.89	
		1,458.95					16.00		
		22,485.55		11.95	1,170.07				
		7,020.21			154.50	82.85	5.00		
239,948.94		87,682.92					9.25		
		5,178.89			324.67				
		25,802.32	27.96						
		41,280.35			656.79	963.50	236.79		
		33,500.84			309.89				
		34,054.81							
		161,119.46							
110,187.34		456,818.05	2,044.39						
		5,034.14	740.00					1.73	
		29,722.63				182.23			
		2,692.79				41.00			
		2,990.78	90.75	209.00					
		3,534.05				2.50		412.63	
		41,227.14	25.10	111.31			5.46		
1,100.00		2,627.68	167.36		120.06	31.05	5.00	145.31	
2,190.23		1,543.79				10,976.25			
		6,792.12		5.30					
		18,071.73			440.90	123.00	18.25		
19,784.00		6,801.06			70.10	82.25	2.00		
945.83		416.88							
		300,015.10	7,229.29	28,841.00					
		7,003.79							

TABLE NO. 2—RECEIPTS DURING YEAR:

Number	Name and Location	Loans repaid	Taxes and Insurance repaid	Sales real estate during year
	Grand Total	\$ 5,934,309.17	\$ 93,124.46	\$ 74,748.79
1	Akron Domestic Local B. & L. Assn., Akron	14,004.99		
2	Algona B. & L. Assn., Algona	28,913.87	1.54	
3	Alton B. & L. Assn., Alton	180.00		
4	Ames B. & L. Assn., Ames	56,243.72	662.83	
5	Bolton B. & L. Assn., Cedar Rapids	143,375.00		
6	Burlington B. & L. Assn., Burlington		7.42	
7	Cedar Falls B. & L. Assn., Cedar Falls	39,650.00	191.60	
8	Cedar Rapids B. & L. Assn., Cedar Rapids	603,011.88		4,436.07
9	Cedar Valley B. & L. Assn., Cedar Falls	58,312.79	1,749.26	
10	Centerville B. & L. Assn., Centerville			
11	Charles City B. & L. Assn., Charles City			595.50
12	Clear Lake B. & L. Assn., Clear Lake			
13	Clinton Home S. & L. Assn., Clinton	51,142.32		
14	Council Bluffs M. B. & L. Assn., Co. Bluffs		1,995.53	
15	Davenport L. B. & Sav. Assn., Davenport	17,545.00		
16	Decorah B. & L. Assn., Decorah	9,520.00		
17	Des Moines B. & L. S. Assn., Des Moines	519,475.73		
18	Dubuque B. & L. Assn., Dubuque	204,583.00	2,643.07	5,615.86
19	Emmettsburg B. & L. Assn., Emmetsburg	13,000.00		
20	Fort Dodge B. & L. Assn., Fort Dodge	63,000.00	736.13	
21	Fort Madison S. & L. Assn., Fort Madison	1,076.37	1,047.31	
22	Germania B. & L. S. Assn., Cedar Falls	7,500.00	453.04	
23	Guarantee B. & L. Assn., Sioux City			
24	Hawkeye B. & L. Assn., Boone			
25	Home B. & L. S. Assn., Davenport	1,855.00		
26	Home B. & L. Assn., Dubuque	5,000.00		
27	Home B. & L. Assn., Ratherville			
28	Home B. & L. Assn., Fort Dodge	102,276.07	702.97	826.00
29	Home B. & L. Assn., Marion	48,500.00	401.04	
30	Home S. & L. Assn., McGregor	19,135.59	18.00	
31	Home B. & L. Assn., Shenandoah		405.79	
32	Home B. & L. Assn., Waterloo	251,355.58	4,322.72	
33	Home S. & L. Assn., Council Bluffs	160,825.26	846.18	
34	Hull B. & L. Assn., Hull	1,200.00		
35	Iowa B. & L. S. Assn., Des Moines	7,730.44		7,656.00
36	Iowa City L. & Inv. Assn., Iowa City	61,000.00		
37	Jefferson B. & L. Assn., Jefferson			
38	Jefferson County B. & L. Assn., Fairfield	32,108.52		621.00
39	Keokuk L. & B. Assn., Keokuk	127,642.05	736.23	
40	Knoxville Home S. & L. Assn., Knoxville			
41	La Porte B. & L. Assn., La Porte City	8,810.74	17.08	
42	Lee County L. & B. Assn., Keokuk	124,050.00	427.03	
43	Linn County B. & L. Assn., Marion			
44	Marshalltown S. & L. Assn., Marshalltown	188,875.96		
45	Mason City B. & L. Assn., Mason City	30,075.00		4,800.00
46	Millie County B. & L. Assn., Glenwood	12,225.00	26.32	
47	Muscatine B. & L. Assn., Muscatine	9,783.57	121.76	
48	Mutual B. & L. Assn., Iowa Falls	30,100.00		
49	Mutual B. & L. Assn., Mason City			
50	Mutual Home L. & S. Assn., Grinnell	97,111.64		15,806.34
51	Mutual L. & S. Assn., Tama	10,300.00		
52	Nati. B. & L. Assn. of the West, Dubuque			
53	Newton Home S. & L. Assn., Newton			
54	Northwestern B. & L. Assn., Inwood	7,992.56		
55	Oakloosa Home L. & S. Assn., Oakloosa	9,600.00		
56	Page County B. & L. Assn., Clarinda	80,975.00	779.92	
57	Peoples B. & L. Assn., Ottumwa	73,907.31	711.32	4,443.96
58	Peoples Mutual B. & L. Assn., Waterloo	91,927.45		3,000.00
59	Perpetual B. & L. Assn., Waterloo	289,216.07	9,239.96	27,497.12
60	Perpetual S. & L. Assn., Cedar Rapids	1,098,716.72	3,392.96	
61	Polk County B. & L. Assn., Des Moines		39.15	
62	Red Oak B. & Sav. Assn., Red Oak	30,441.72	689.18	
63	Sanborn B. & L. Assn., Sanborn	6,180.00		
64	Spencer B. & L. Assn., Spencer	6,000.00		
65	Spirit Lake B. & L. Assn., Spirit Lake	75,222.56	302.76	
66	Sioux City B. & L. S. Assn., Sioux City	143.15		
67	Stanton Mut. B. & L. Assn., Stanton	3,365.23	242.80	
68	State B. & L. Assn., Des Moines	622.00		
69	Storrs Lake Sav. & B. Assn., Storrs Lake	5,400.00		
70	Village Mut. L. & B. Assn., Village	76,350.00	277.55	1,500.00
71	Vinton Sav. L. & B. Assn., Vinton	7,700.00	258.96	
72	Waverly S. & L. Assn., Waverly		13.90	
73	Waterloo B. & L. Assn., Waterloo			
74	Workingmen's B. & L. Assn., Belle Plaine	913,997.32	57,379.67	

DIVIDED AS TO SOURCE—(CONTINUED)

Expense fund (Taxes, Etc.)	Profit and loss	Gifts payable	Appraisal fees	Accrued interest paid by borrower	Other receipts	Total receipts	Number
\$ 565.45	\$ 3,680.00	\$ 1,120,108.80	\$ 2,372.75	\$ 2,167.87	\$ 645,094.66	\$ 21,403,267.41	
		14,500.00				52,250.63	1
	81.19	2,250.00			645.00	18,335.75	2
		112,000.00				15,970.30	3
					102.88	877,004.37	4
		4,000.00			2,000.00	18,358.52	5
					8,025.00	139,880.34	6
					7,800.98	1,007,089.49	7
	10.08	3,300.00	56.50		222.64	201,549.96	8
		700.00	3.00		5.96	5,491.57	9
						50,986.11	10
		19,000.00				102.88	11
						192,181.04	12
						1,033,679.34	13
	6.00	4,000.00				43,450.52	14
		57,000.00				37,919.00	15
						25,175.20	16
						40,339.55	17
						884,817.97	18
						28,084.80	19
	.90	19,200.00				368,166.67	20
		80,000.00	45.00			800,876.70	21
						10,103.90	22
						4,492.28	23
		6,500.00	33.00			23,178.00	24
		3,000.00				11,760.52	25
						30,397.82	26
						11,021.61	27
						730.00	28
		22,000.21		2,038.30		110,048.37	29
		5,000.00				69,730.40	30
	0.704.49	5,000.00				128,956.30	31
		20,000.00				39,145.10	32
		8,000.00				781,289.80	33
			2.25			51,986.67	34
			1,185.00			3,165.80	35
		35,000.00				5,073.00	36
		10,800.00				107,997.84	37
		40,800.00				8,006.86	38
	367.52	4,222.50				10,520.20	39
		22,428.00				22,850.67	40
		6,000.00				1,451.82	41
						300.00	42
	3,141.00					203,436.00	43
	571.47					57,543.81	44
						894.79	45
						4,095.46	46
						4,800.00	47
		2,500.00				60,991.36	48
		1,000.00	4.50			37,715.55	49
						68.51	50
						14,697.10	51
						192,907.71	52
						41,450.58	53
		19,000.00				742.48	54
						211.50	55
		102,000.00	127.50			23,139.02	56
						32,648.22	57
						290,254.74	58
		44,038.99				1,637.54	59
						30,439.45	60
		20,817.97				3,822.25	61
	142.26	402,600.00				9,676.24	62
	6.08	4,600.00				5,710,012.64	63
						61,917.66	64
						188,343.68	65
						30,536.53	66
						11,366.00	67
						5,000.00	68
						1,431.73	69
						27,883.28	70
						22,691.83	71
						5,505.92	72
						80,214.30	73
						8.40	74
						107,305.61	75
						39,940.00	76
						1,423.88	77
						8,070,303.29	78
		86,000.00				30,631.09	79

TABLE NO. 3—DISBURSEMENTS DURING YEAR

Number	Name and Location	Loans on real estate	Loans on stock	Installment stock withdrawn
	Grand Total	\$ 8,000,122.31	\$ 828,257.48	\$ 9,272,326.4
1	Akron Domestic Local B. & L. Assn., Akron.	10,350.00		27,867.
2	Algona B. & L. Assn., Algona.	14,912.27	2,305.00	22,822.24
3	Alton B. & L. Assn., Alton.	7,700.00		
4	Ames B. & L. Assn., Ames.	218,021.06	56,248.72	420,061.85
5	Bohman B. & L. Assn., Cedar Rapids.	255,486.51		305,961.02
6	Burlington B. & L. Assn., Burlington.	50,700.00	216.00	
7	Cedar Falls B. & L. Assn., Cedar Falls.	31,300.00	22,455.10	5,474.00
8	Cedar Rapids B. & L. Assn., Cedar Rapids.	519,082.24	86,038.13	715,344.06
9	Cedar Valley B. & L. Assn., Cedar Falls.	47,023.00	2,801.00	
10	Centerville B. & L. Assn., Centerville.	2,500.00		1,500.00
11	Charles City B. & L. Assn., Charles City.	26,558.13	4,775.00	1,000.00
12	Clear Lake B. & L. Assn., Clear Lake.			100.00
13	Clinton Home S. & L. Assn., Clinton.	92,822.31	2,000.00	34,232.27
14	Connell Bluffs M. B. & L. Assn., Co. Bluffs.	635,000.96	59,773.41	612,382.16
15	Davenport L. B. & Sav. Assn., Davenport.	15,000.00	2,305.00	9,903.00
16	Decorah B. & L. Assn., Decorah.	9,200.00		6,088.88
17	Des Moines B. & L. Assn., Des Moines.	222,300.35	56,031.80	589,567.66
18	Dubuque B. & L. Assn., Dubuque.	465,221.80	56,349.57	279,150.14
19	Emmetsburg B. & L. Assn., Emmetsburg.	11,000.00		11,120.15
20	Fort Dodge B. & L. Assn., Fort Dodge.	141,291.08	17,153.21	59,954.66
21	Fort Madison S. & L. Assn., Fort Madison.	130,826.74	4,421.25	27,859.78
22	Gerritsville B. & L. Assn., Cedar Falls.	2,000.00	29,149.11	3,781.00
23	Guarantee B. & L. Assn., Sioux City.	19,000.00		
24	Hawkeye B. & L. Assn., Boone.	17,515.11		379.42
25	Home B. & L. Assn., Davenport.	1,014.60	2,000.00	805.00
26	Home B. & L. Assn., Dubuque.	10,000.00		6,006.00
27	Home B. & L. Assn., Estherville.	1,938.60		
28	Home B. & L. Assn., Fort Dodge.	27,281.22	26,679.97	158,871.57
29	Home B. & L. Assn., Marion.	30,146.05		18,020.
30	Home S. & L. Assn., McGregor.	30,425.00	1,000.00	6,963.00
31	Home B. & L. Assn., Shenandoah.	49,412.00	5,130.90	29,611.03
32	Home B. & L. Assn., Waterloo.	284,559.74	75,191.47	426,050.75
33	Home S. & L. Assn., Council Bluffs.	354,806.25	38,542.90	286,378.00
34	Hull B. & L. Assn., Hull.	11,000.00		139.00
35	Iowa B. & L. Assn., Des Moines.	72,982.29	3,027.00	42,375.71
36	Iowa City L. & Inv. Assn., Iowa City.	78,200.00		82,335.80
37	Jefferson B. & L. Assn., Jefferson.			
38	Jefferson County B. & L. Assn., Fairfield.	54,815.45		5,010.66
39	Keokuk L. & B. Assn., Keokuk.	19,035.28		37,681.25
40	Knoxville Home S. & L. Assn., Knoxville.	5,050.00		1,347.89
41	La Porte B. & L. Assn., La Porte City.	10,100.00		
42	Lee County L. & B. Assn., Keokuk.	80,571.15		80,488.05
43	Linn County B. & L. Assn., Marion.	33,800.00	1,300.00	3,253.74
44	Marshalltown S. & L. Assn., Marshalltown.	148,227.40	39,249.00	202,705.50
45	Mason City B. & L. Assn., Mason City.	22,067.50	950.00	21,000.00
46	Mills County B. & L. Assn., Glenwood.	42,485.00	1,000.00	14,874.40
47	Muscatine B. & L. Assn., Muscatine.	89,892.01		1,000.00
48	Mutual B. & L. Assn., Iowa Falls.	10,450.00	468.00	20,161.00
49	Mutual B. & L. Assn., Mason City.	7,083.13		3,100.82
50	Mutual Home L. & S. Assn., Grinnell.	9,225.12		179,492.85
51	Mutual L. & S. Assn., Tama.	10,500.00	525.00	5,952.45
52	Natl. B. & L. Assn. of the Deaf, Dubuque.			
53	Newton Home S. & L. Assn., Newton.	419,434.62		205,232.44
54	Northwestern B. & L. Assn., Inwood.	1,231.36		13,672.00
55	Oakdale Home L. & S. Assn., Oklaheola.	119,249.80	575.00	37,681.25
56	Page County B. & L. Assn., Clarinda.	103,675.00	10,000.00	88,771.47
57	Peoples B. & L. Assn., Ottumwa.	135,516.41	13,300.00	44,091.81
58	Peoples Mutual B. & L. Assn., Waterloo.	219,106.88	24,236.15	151,922.15
59	Perpetual B. & L. Assn., Waterloo.	234,741.79	38,353.51	600,435.26

CLASSIFIED AS TO PURPOSE

Matured stock withdrawn	Full and prepaid stock withdrawn	Interest or profits paid on stock withdrawn	Dividend or interest on stock withdrawn	Taxes and insurance paid	Accrued interest owed by borrower	Expenses—Salaries			Number
						Officers	Traveling	Directors	
\$ 702,812.81	\$ 888,397.00	\$ 196,845.75	\$ 674,942.83	\$ 94,727.79	\$ 6,085.04	\$ 108,719.28	\$ 423.08	\$13,363.00	
6,034.10	1,800.00	6,380.61	680.16	361.91		150.00			1
5,002.00		2,917.98		92.37		200.00			2
		1,233.30		2,983.88		120.00			3
143,375.00						3,744.46		165.00	4
11,535.30	15,000.00	837.72	5,001.12	85.20		2,500.00	34.44	187.00	5
17,485.00	25,400.00	1,605.45	9,415.00	215.12		1,020.00		19.00	6
			180,753.00	1,854.46		3,387.00		91.00	7
106,468.22	6,800.00	486.61	22,104.40			1,000.00	7.00	56.00	8
15,848.38		123.82		30.34		75.00			9
		1,508.49							10
	2,000.00		5,013.14	11.31		1,800.00			11
	41,630.00	138.59	82,035.10	5,530.11		4,800.00		600.00	12
		2,763.80				900.00		56.00	13
						480.00			14
	4,314.03			2,680.47		3,000.00	56.78	800.00	15
9,005.00					91.84	400.00			16
	95,700.00	1,463.28	20,021.10	2,066.83		1,220.00		89.00	17
	70,100.00		48,737.45	670.50		2,100.00			18
11,636.00	13,200.00	702.07	9,955.00	462.68		2,200.00			19
						1,000.00		50.00	20
	456.30	9.50	407.34	157.40		400.00			21
3,003.00		1,197.00	39.90			400.00			22
	3,000.00		5,088.02						23
			4,481.04						24
	121,000.00		38,066.55	2,197.04		4,800.00			25
22,821.96	10,200.00	633.75	5,400.32	603.52	2,603.68	750.00			26
11,100.00	1,500.00	404.05	1,350.12						27
	3,800.00	8,800.24	1,751.00	307.35		1,200.00		264.00	28
		143.48	101,071.23	4,675.43		4,300.00		791.50	29
	42,675.00	23,867.55	52.40	8,864.29		5,000.00			30
						50.00			31
	1,000.00	1,279.98	8,989.97	418.16		400.00	272.43		32
	6,300.00	1,913.83	19,422.89			750.00			33
33,400.00	5,000.00	901.68	1,500.00	172.44					34
		37,019.53		1,144.01		1,200.00		251.00	35
	500.00		637.00						36
6,816.80						165.00			37
		35,736.91		329.20		1,115.00		286.00	38
8,505.37	1,500.00	134.21	3,105.00	517.64		400.00			39
62,784.00	140,800.00	3,712.06	19,172.72	661.65		3,005.00		144.00	40
19,750.00	20,500.00	7,042.89	7,256.47	3,921.65	3,241.92	1,200.00		112.00	41
	8,800.00	1,105.58	1,402.82	2.54		840.00			42
1,840.79	10,094.56	814.00	3,829.86	157.67		510.00			4

TABLE NO. 3—DISBURSEMENTS DURING YEAR

Number	Name and Location	General Expenses				
		Salaries- Contin'd	Office help	Office rent	Advertising	Legal service
	Grand Total	\$55,149.28	\$22,489.80	\$7,710.90	\$2,520.01	\$7,969.36
1	Akron Domestic Local B. & L. Assn., Akron					48
2	Algona B. & L. Assn., Algona				28.34	5.00
3	Alton B. & L. Assn., Alton					6.90
4	Ames B. & L. Assn., Ames	2,413.60	335.00		906.16	163.54
5	Bohemian S. & L. Assn., Cedar Rapids	390.00			58.85	130.50
6	Burlington B. & L. Assn., Burlington		240.00			110.46
7	Cedar Falls B. & L. Assn., Cedar Falls	100.00	125.00			
8	Cedar Rapids B. & L. Assn., Cedar Rapids	1,500.00	600.00			111.14
9	Cedar Valley B. & L. Assn., Cedar Falls		120.00		4.50	90.97
10	Centerville B. & L. Assn., Centerville				1.00	
11	Charles City B. & L. Assn., Charles City	550.00			21.28	21.86
12	Clear Lake B. & L. Assn., Clear Lake					
13	Clinton Home S. & L. Assn., Clinton	504.00	240.00		302.60	48.00
14	Council Bluffs B. & L. Assn., Co. Bluffs	2,503.90			870.90	
15	Davenport L. B. & S. Assn., Davenport				3.28	24.25
16	Decorah B. & L. Assn., Decorah					
17	Des Moines B. & L. S. Assn., Des Moines	8,750.00	1,500.00			266.14
18	Dubuque B. & L. Assn., Dubuque	2,340.00			715.20	303.97
19	Emmettsburg B. & L. Assn., Emmetsburg					446.19
20	Fort Dodge B. & L. Assn., Fort Dodge	1,320.00	300.00		647.75	414.78
21	Fort Madison S. & L. Assn., Fort Madison	600.00			540.00	223.69
22	Germania B. & L. S. Assn., Cedar Falls		77.00			
23	Guarantee B. & L. Assn., Sioux City		275.00			162.60
24	Hawkeye B. & L. Assn., Boone					
25	Hawkeye B. & L. Assn., Davenport					27.00
26	Home B. & L. Assn., Dubuque				30.54	21.00
27	Home B. & L. Assn., Estherville	112.00				
28	Home B. & L. Assn., Fort Dodge	1,450.00	1,800.00		397.10	140.54
29	Home B. & L. Assn., Marion	10.00	300.00			58.51
30	Home S. & L. Assn., McGregor		160.00			146.78
31	Home B. & L. Assn., Shenandoah					389.58
32	Home B. & L. Assn., Waterloo	2,150.00	1,588.80		350.00	375.63
33	Home S. & L. Assn., Council Bluffs		600.00		782.36	4.75
34	Hull B. & L. Assn., Hull					
35	Iowa B. & L. S. Assn., Des Moines	1,915.00			270.34	724.77
36	Iowa City B. & L. Assn., Iowa City					282.30
37	Jefferson B. & L. Assn., Jefferson		6.00			65.06
38	Jefferson County B. & L. Assn., Fairfield					
39	Keokuk L. B. & S. Assn., Keokuk		75.00		25.76	222.81
40	Knoxville Home S. & L. Assn., Knoxville				3.80	8.50
41	La Porte B. & L. Assn., La Porte City					10.00
42	Lee County L. B. & S. Assn., Keokuk				307.62	12.00
43	Linn County B. & L. Assn., Marion		75.00		26.10	232.51
44	Marshalltown S. & L. Assn., Marshalltown		241.81		400.00	154.36
45	Mason City B. & L. Assn., Mason City	15.00			377.56	63.85
46	Mills County B. & L. Assn., Greenwood					142.20
47	Muscatine B. & L. Assn., Muscatine					17.36
48	Mutual B. & L. Assn., Iowa Falls		108.00		34.15	109.35
49	Mutual B. & L. Assn., Mason City					
50	Mutual Home L. & S. Assn., Grinnell	2,190.00	2,884.02		32.00	100.00
51	Mutual L. & S. Assn., Tama					47.35
52	Nail B. & L. Assn. of the Deaf, Dubuque				50.00	19.35
53	Newton Home S. & L. Assn., Newton		420.00		225.75	163.00
54	Northwestern B. & L. Assn., Inwood				16.80	40.96
55	Oakdale Home L. & S. Assn., Oakdale	30.00				
56	Page County B. & L. Assn., Clarinda		309.23			1.28
57	Peoples B. & L. Assn., Ottumwa					20.75
58	Peoples Mutual B. & L. Assn., Waterloo	1,045.00	127.50		9.93	72.56
59	Perpetual B. & L. Assn., Waterloo	112.50			20.75	198.10
60	Perpetual S. & L. Assn., Cedar Rapids	5,000.00	900.25		46.57	140.79
61	Polk County B. & L. Assn., Des Moines	6,130.00	2,880.00		7.40	309.30
62	Red Oak B. & L. Assn., Red Oak	289.64				
63	Sanborn B. & L. Assn., Sanborn		330.00		15.00	203.71
64	Spencer M. B. & L. Assn., Spencer					4.00
65	Spirit Lake B. & L. Assn., Spirit Lake		25.00			17.75
66	Sioux City B. & L. & Sav. Assn., Sioux City	1,594.50				308.58
67	Stanton Mut. B. & L. Assn., Stanton				.00	12.48
68	State B. & L. Assn., Des Moines					
69	Storm Lake Sav. & L. Assn., Storm Lake				13.35	
70	Village Mut. L. & B. Assn., Villisca		395.12			234.78
71	Vinton Sav. L. & B. Assn., Vinton				15.89	
72	Waverly S. & L. Assn., Waverly					84.24
73	Waterloo B. & L. Assn., Waterloo					5.00
74	Workmen's B. & L. Assn., Belle Plaine	10,081.30	3,400.50		291.91	826.66

CLASSIFIED AS TO PURPOSE—(CONTINUED)

General Expenses				Bills payable	Appraisal fees	Other disbursements	Cash on hand and in treasury	Total disbursements	Number
Postage	Agents' commission	Furniture and fixtures	Freight and costs						
\$1,378.00	\$12,094.30	\$4,758.10	\$47,202.70	\$1,126,301.00	\$5,800.00	\$1,334,676.00	\$840,000.37	\$24,452,267.41	
				544.70		12.00	156.28	22,229.03	1
15				2,039.70		2,039.70	1,161.40	58,285.13	2
17.75				308.24		308.24	308.34	15,970.20	3
245.81				321.82		2,403.35	35,304.11	377,004.37	4
32.08						487.84	9,800.80	621,300.52	5
						1,000.00	6,131.30	16,131.32	6
						2,254.29	2,504.28	129,082.34	7
						37,003.43	11,747.43	1,507,000.49	8
						301.00	9,004.16	201,549.06	9
1.00						13.00	1,487.80	5,491.07	10
15.00						705.07	3,634.00	50,986.11	11
						6.00	40.80	105.50	12
27.00						174.63	10,822.20	182,121.04	13
						327.63	5,928.11	1,622,679.34	14
5.00						8,140.00		25,319.00	15
						57,000.00	3,370.74	25,175.20	16
						71,211.30	27,510.70	1,038,948.90	17
45.00						5,900.31	20,300.88	384,817.57	18
						9.72	5,303.12	38,054.80	19
34.55						204.07	9,090.58	300,505.67	20
20.00						1,347.48	8,076.38	350,576.76	21
						1,000.00	1,709,866.75	94,032.62	22
3.00						1,000.00	817.00	4,902.28	23
						670.70	1,500.02	25,178.10	24
						102.63	89.00	11,700.02	25
						281.22	2,429.44	30,827.82	26
						38.20	3,178.01	11,021.04	27
20.00						58,402.46	19,414.56	700,467.51	28
10.00						533.31	1,034.10	12,348.37	29
						1,625.12	4,300.17	6,746.46	30
200.00						10,104.13	6,248.80	123,056.36	31
						14,164.36	11,445.36	947,315.06	32
						2,043.46	49,414.24	731,289.56	33
281.00						336.19	1,754.47	1,905,507.97	34
12.72						11,626.11	16,820.19	106,630.06	35
						4,906.25	7,680.25	245,001.24	36
									37
2.00						1,907.92	1,907.92	107,997.84	38
						10,022.00	10,022.00	284,715.83	39
						2,801.27	2,801.27	20,500.00	40
2.00						500.54	1,407.01	22,500.07	41
							2,802.92	203,436.90	42
						229.16	208.69	5,543.81	43
30.00						307,075.17	17,500.77	606,544.18	44
						8,622.20	3,500.61	3,523.23	45
6.00						4,915.01	102.16	76,526.07	46
						213.15	2,158.21	40,921.89	47
65.00						10,915.80	1,901.94	57,715.58	48
42.74						29.11	2,272.62	14,607.19	49
1.36						805.21	5,108.28	182,067.70	50
						1,080.22	2,386.16	41,450.59	51
									52
						1,601.29	30,900.28	707,132.56	53
						41.74	1,217.09	23,120.02	54
						2,673.61	1,006.10	292,044.25	55
						15.00	19,770.16	32,570.16	56
						20,770.34	10,734.87	823,392.63	57
						30,450.01	3,968.36	482,736.22	58
						62,006.78	63,879.87	1,100,110.02	59
						60,596.61	5,109.80	3,710,012.61	60
						304.65	6,815.02	61,047.00	61
						5,000.00	5,000.00	388,541.09	62
						50.00	4,817.03	29,856.65	63
						308.80	11,193.83	40,218.79	64
						5,880.43	305.30	27,285.20	65
						22,065.00	901.97	475,646.77	66
						6,290.77	5,178.20	27,603.19	67
						16.90	7,677.87	34,153.37	68
						1,358.79	5,023.44	187,335.67	69
						8.00	5,023.23	39,846.61	70
							31.16	1,402.12	72
						659,014.06	177,744.74	2,070,703.83	71
						22.00		30,581.00	72

TABLE NO. 4—ASSETS OF ASSOCIATIONS:

Number	Name and Location	Loans on real estate	Loans on stock pledged	Premiums earned and unpaid	Interest earned and unpaid
	Grand Total	\$40,180,121.79	\$ 543,467.48	\$ 7,074.75	\$ 189,922.72
1	Akron Domestic Local B. & L. Assn., Akron.	45,750.00	8,967.00		
2	Algona B. & L. Assn., Algona.	30,450.00	2,215.00		
3	Alton B. & L. Assn., Alton.	44,800.00			60.00
4	Ames B. & L. Assn., Ames.	1,234,325.00			
5	Bohemian S. & L. Assn., Cedar Rapids.	1,428,921.62			
6	Burlington B. & L. Assn., Burlington.	190,500.00	305.00		16,845.22
7	Cedar Falls B. & L. Assn., Cedar Falls.	154,850.00	12,556.54		78.78
8	Cedar Rapids B. & L. Assn., Cedar Rapids.	2,990,631.80	20,956.00		
9	Cedar Valley B. & L. Assn., Cedar Falls.	205,002.24	2,875.00		2,804.92
10	Centerville B. & L. Assn., Centerville.	18,700.00			315.51
11	Charles City B. & L. Assn., Charles City.	114,017.47	6,210.00		476.00
12	Clear Lake B. & L. Assn., Clear Lake.	450.00			
13	Clinton Home S. & L. Assn., Clinton.	254,565.00			
14	Council Bluffs M. B. & L. Assn., Co. Bluffs.	2,084,178.32	21,790.75		33,210.67
15	Davenport L. B. & Sav. Assn., Davenport.	77,000.00	4,475.00	925.00	430.30
16	Decorah B. & L. Assn., Decorah.	54,700.00			
17	Des Moines B. & L. Assn., Des Moines.	1,334,804.31	19,102.62		
18	Dubuque B. & L. Assn., Dubuque.	1,462,028.00	39,124.31		1,099.62
19	Emmetsburg B. & L. Assn., Emmetsburg.	69,000.00		2,413.56	
20	Fort Dodge B. & L. Assn., Fort Dodge.	685,918.45	14,406.80		7,594.44
21	Fort Madison S. & L. Assn., Fort Madison.	544,683.00	5,267.39		4,030.39
22	Germania B. & L. Assn., Cedar Falls.	107,400.00	29,094.41		
23	Guaranty B. & L. Assn., Sioux City.	1,090.00			
24	Hawkeye B. & L. Assn., Boone.	25,078.80			
25	Home B. & L. Assn., Davenport.	31,006.80			
26	Home B. & L. Assn., Dubuque.	76,800.00			
27	Home B. & L. Assn., Etherville.	102,521.03			
28	Home B. & L. Assn., Fort Dodge.	1,137,005.00	17,641.25		
29	Home B. & L. Assn., Marion.	1,011,815.97		2,065.88	
30	Home S. & L. Assn., McGregor.	109,687.69	5,146.52		
31	Home B. & L. Assn., Shenandoah.	144,037.00	5,238.70		
32	Home B. & L. Assn., Waterloo.	1,001,264.15	65,347.97		
33	Home S. & L. Assn., Council Bluffs.	906,478.00	19,042.77		
34	Hull B. & L. Assn., Hull.	32,800.00	540.00		
35	Iowa B. & L. Assn., Des Moines.	202,020.01	2,112.00		2,009.70
36	Iowa City L. & Inv. Assn., Iowa City.	394,700.00			
37	Jefferson B. & L. Assn., Jefferson.				
38	Jefferson County B. & L. Assn., Fairfield.	123,316.22		958.56	
39	Keokuk L. & B. Assn., Keokuk.	200,142.15			
40	Knoxville Home S. & L. Assn., Knoxville.	17,650.00			
41	La Porte B. & L. Assn., La Porte City.	56,700.00		218.90	
42	Lee County L. & B. Assn., Keokuk.	439,630.45			
43	Linn County B. & L. Assn., Marion.	141,500.00			
44	Marshalltown S. & L. Assn., Marshalltown.	1,256,061.41	45,054.14		
45	Mason City B. & L. Assn., Mason City.	84,314.50	900.00	1,630.26	
46	Mills County B. & L. Assn., Glenwood.	123,003.31	530.00		
47	Muscatine B. & L. Assn., Muscatine.	123,946.25			1,071.03
48	Mutual B. & L. Assn., Iowa Falls.	56,150.00			
49	Mutual B. & L. Assn., Mason City.	35,025.00			
50	Mutual Home L. & S. Assn., Grapeland.	87,092.97			
51	Mutual L. & S. Assn., Tama.	80,200.00	1,725.00		1,258.00
52	Natl. B. & L. Assn. of the Deaf, Dubuque.				
53	Newton Home S. & L. Assn., Newton.	1,229,474.67		2,272.89	2,510.14
54	Northwestern B. & L. Assn., Inswood.	66,443.94			
55	Oskaloosa Home L. & S. Assn., Oskaloosa.	76,442.20	130.00		
56	Pace County B. & L. Assn., Clarinda.	323,250.00	9,400.00	1,665.00	1,354.85
57	Peoples B. & L. Assn., Ottumwa.	474,876.75	15,479.00		4,697.38
58	Peoples Mutual B. & L. Assn., Waterloo.	370,838.35	13,075.15		330.45
59	Perpetual B. & L. Assn., Waterloo.	2,281,752.78	18,423.28		28,810.74
60	Perpetual S. & L. Assn., Cedar Rapids.	6,407,727.11	50,718.11		
61	Polk County B. & L. Assn., Des Moines.	80,865.00			
62	Red Oak B. & L. Assn., Red Oak.	215,000.00	10,815.00		4,174.84
63	Sanborn B. & L. Assn., Sanborn.	35,700.00			
64	Spencer M. B. & L. Assn., Spencer.	35,550.00	2,000.00		
65	Spirit Lake B. & L. Assn., Spirit Lake.	29,443.74			
66	Sioux City B. & L. Assn., Sioux City.	671,778.14	900.00		44.35
67	Stanton Mut. B. & L. Assn., Stanton.	46,900.00	1,730.00		222.91
68	State B. & L. Assn., Des Moines.	46,150.00			80.86
69	Storm Lake Sav. & L. Assn., Storm Lake.	72,400.00	21,600.00		602.58
70	Village Mut. L. & S. Assn., Oakes.	338,424.74	2,050.00		2,678.78
71	Vinton Sav. L. & B. Assn., Vinton.	108,575.00	1,025.00		987.28
72	Waverly S. & L. Assn., Waverly.	4,700.00			31.00
73	Waterloo B. & L. Assn., Waterloo.	4,336,345.84	65,229.67		66,798.82
74	Workmen's B. & L. Assn., Belle Plaine.	125,976.00			

CLASSIFIED AS TO CHARACTER

Real estate acquired	Tax certificates	Judgments	Due for insurance and taxes from borrowers	Furniture and fixtures	Other assets	Cash on hand and in treasury	Total assets	Number
\$ 732,089.54	\$ 205,207.45	\$ 4,619.73	\$ 66,324.06	\$ 20,444.32	\$ 614,505.06	\$ 609,027.44	\$ 443,407,007.79	
1,354.30					380.25	296.38	54,978.65	1
2,704.90						1,161.49	20,640.79	2
	2,850.48				473.41	886.31	45,998.50	3
						55,254.11	1,303,078.50	4
			85.30			9,800.80	1,438,703.40	5
			140.02			6,151.83	213,098.22	6
18,345.80	2,544.62			2,450.80		5,094.58	111,378.73	7
						11,747.43	2,006,179.00	8
						9,034.16	317,947.32	9
2,017.81						1,487.30	20,601.31	10
						3,034.96	136,805.64	11
						46.75	500.43	12
						10,100.20	296,190.87	13
19,402.42	7,317.74		3,875.95	141,513.23		61,010.51	2,302,039.94	14
	339.14			100.19		5,928.11	60,548.04	15
						2,373.74	38,073.74	16
				1.00	44,799.86	27,019.70	1,430,717.49	17
20,657.32		2,485.29	1,674.07	15,094.70		56,300.98	1,610,022.20	18
			100.00			5,355.12	67,998.19	19
						9,086.58	620,005.80	20
1,732.40	543.80		4,747.38	214.20	68.00	8,676.58	675,603.50	21
						1,790.60	131,101.99	22
			191.00			817.00	5,339.00	23
						56.60	25,736.40	24
						80.99	23,070.25	25
						2,439.44	78,239.44	26
						2,178.61	100,700.66	27
18,078.35	1,980.00			1,668.66	55,013.25	19,413.55	1,271,100.90	28
				931.17	1,100.70	1,054.10	159,615.77	29
						4,290.17	110,094.59	30
						6,248.80	378,456.30	31
						20,107.00	1,839,401.77	32
						40,414.24	1,015,840.28	33
						1,654.14	25,280.47	34
11,540.10	219.08		1,788.81	12,110.74		10,839.19	220,088.69	35
						902,389.56	902,389.56	36
								37
						708.29	5,607.82	38
						10,022.05	138,646.18	39
						2,803.27	30,731.32	40
						100.50	56,576.47	41
						2,802.02	460,900.97	42
						239.59	146,160.40	43
						17,298.27	1,356,919.78	44
						1,560.61	129,147.39	45
						162.16	137,131.92	46
						2,152.21	130,079.00	47
						1,091.94	64,611.44	48
						52.60	35,350.42	49
						7,065.20	636,170.04	50
						2,886.15	86,369.18	51
								52
						787.95	1,271,207.84	53
						1,217.00	74,873.64	54
						1,002.15	266,481.18	55
						19,520.13	56,613.41	56
						10,794.82	548,430.47	57
						3,968.28	698,064.30	58
						62,879.87	2,519,235.50	59
						5,190.80	6,498,280.59	60
						6,813.91	98,422.21	61
							49,130.63	62
						4,817.63	40,467.63	63
						5,005.22	374,639.45	64
						365.30	55,737.06	65
						547.97	807.97	66
						79.30	434.70	67
						732.00	68,138.06	68
						30.00	7,677.57	69
						755.50	246,860.83	70
						417.70	118,170.56	71
							4,702.19	72
						227,744.74	5,226,516.93	73
						5,440.25	128,415.35	74

TABLE NO. 5—LIABILITIES OF ASSOCIATIONS:

Number	Name and Location	Paid in on install- ment stock	Paid in on full paid stock	Paid in on prepaid stock	Installments paid in advance	Premiums paid in advance
	Grand Total	\$39,359,739.75	\$3,939,163.40	\$13,708.00	\$3,133.90	\$131.87
1	Akron Domestic Local B. & L. Assn., Akron	34,307.75			241.00	
2	Algonquin B. & L. Assn., Algonquin	34,307.75	10,300.00			
3	Alton B. & L. Assn., Alton	34,307.75			249.00	
4	Ames B. & L. Assn., Ames	1,370,093.80				
5	Bohemian B. & L. Assn., Cedar Rapids	1,353,772.71				
6	Burlington B. & L. Assn., Burlington	90,163.00	107,000.00			
7	Cedar Falls B. & L. Assn., Cedar Falls	100,250.00	40,150.00			
8	Cedar Rapids B. & L. Assn., Cedar Rapids	2,934,470.00				
9	Cedar Valley B. & L. Assn., Cedar Falls	300,033.37	11,550.00			
10	Centerville B. & L. Assn., Centerville	13,063.79				
11	Charles City B. & L. Assn., Charles City	119,382.50				
12	Clear Lake B. & L. Assn., Clear Lake	154.40				
13	Clinton Home S. & L. Assn., Clinton	152,011.01	111,800.00			
14	Council Bluffs M. B. & L. Assn., Co. Bluffs	1,705,300.80	421,800.00			
15	Davenport L. B. & Sav. Assn., Davenport	80,449.44			86.00	
16	Decorah B. & L. Assn., Decorah	57,769.40				
17	Des Moines B. & L. S. Assn., Des Moines	1,229,800.72				
18	Dubuque B. & L. Assn., Dubuque	1,308,360.80				
19	Emmettsburg B. & L. Assn., Emmetsburg					
20	Fort Dodge B. & L. Assn., Fort Dodge	206,171.05	388,900.00			
21	Fort Madison S. & L. Assn., Fort Madison	149,599.84	444,500.00			
22	Germania B. & L. S. Assn., Cedar Falls	71,849.00	40,700.00			
23	Guaranty B. & L. Assn., Sioux City	120.00	640.00			
24	Hawkeye B. & L. Assn., Boone	3,375.14	16,300.00			
25	Home B. & L. S. Assn., Davenport			38.50		
26	Home B. & L. Assn., Dubuque	64,900.80	12,000.00			
27	Home B. & L. Assn., Dubuque	90,301.08	45,100.00			
28	Home B. & L. Assn., Fort Dodge	940.00	600,000.00			
29	Home B. & L. Assn., Marion	75,114.87	85,550.00			
30	Home S. & L. Assn., McGregor	90,116.00	34,400.00			
31	Home B. & L. Assn., Shenandoah	264,294.57	38,350.00			
32	Home B. & L. Assn., Waterloo	1,807,331.00				
33	Home S. & L. Assn., Council Bluffs	722,032.96	194,185.00			
34	Hull B. & L. Assn., Hull	25,570.00		200.00		
35	Iowa B. & L. S. Assn., Des Moines	218,302.05	30,275.00			
36	Iowa City L. & Inv. Assn., Iowa City	180,429.85	100,000.00			
37	Jefferson B. & L. Assn., Jefferson					
38	Jefferson County B. & L. Assn., Fairfield	58,403.64	20,000.00			
39	Keokuk L. & B. Assn., Keokuk	374,234.35				
40	Knoxville Home S. & L. Assn., Knoxville	8,016.02	12,000.00			
41	La Porte B. & L. Assn., La Porte City	39,982.00				
42	Law County L. & B. Assn., Keokuk	221,148.00				
43	Leas County B. & L. Assn., Marion	90,830.00	212,550.00			
44	Marshalltown S. & L. Assn., Marshalltown	825,114.58				
45	Mason City B. & L. Assn., Mason City	108,158.00	41,250.00			
46	Millia County B. & L. Assn., Glenwood	85,500.00	31,000.00			
47	Muscatine B. & L. Assn., Muscatine	14,069.31	90,200.00			
48	Muscatine B. & L. Assn., Iowa Falls	48,657.50				
49	Mutual B. & L. Assn., Mason City	24,657.72				
50	Mutual Home L. & S. Assn., Grinnell	608,877.72	17,550.00			
51	Mutual L. & S. Assn., Tama	61,507.35	4,000.00			
52	Natl. B. & L. Assn. of the Deaf, Dubuque			50.00	4.00	
53	Newton Home S. & L. Assn., Newton	1,341,300.31		6,300.00		
54	Northwestern B. & L. Assn., Inwood	50,724.00				
55	Oakalosa Home L. & S. Assn., Oakalosa	350,330.00				
56	Page County B. & L. Assn., Clarinda	450,437.30				
57	Peoples B. & L. Assn., Ottumwa	211,515.80	214,551.45			
58	Peoples Mutual B. & L. Assn., Waterloo	907,246.00				
59	Perpetual B. & L. Assn., Waterloo	2,513,350.00				
60	Perpetual S. & L. Assn., Cedar Rapids	6,146,802.00				
61	Polk County B. & L. Assn., Des Moines	89,980.37				
62	Red Oak B. & L. Assn., Red Oak	206,907.30	117,500.00			
63	Redburn B. & L. Assn., Sanborn	40,567.00				
64	Spencer M. B. & L. Assn., Spencer	42,270.00				
65	Spirit Lake B. & L. Assn., Spirit Lake	47,435.20	6,700.00			
66	Sioux City B. & L. & Sav. Assn., Sioux City	302,410.00	220,000.00			
67	Stanton Mut. B. & L. Assn., Stanton	34,000.00	608.33	6,900.50		
68	State B. & L. Assn., Des Moines	47,238.02	4,500.00			
69	Storm Lake Sav. & L. Assn., Storm Lake	72,100.00	7,150.00			
70	Village Mut. L. & B. Assn., Villisca	174,180.89	16,800.00			
71	Vinton Sav. L. & B. Assn., Vinton	94,155.00				
72	Waverly S. & L. Assn., Waverly	4,251.90				
73	Waterloo B. & L. Assn., Waterloo	5,127,642.77	45,000.00			
74	Workingmen's B. & L. Assn., Belle Plaine	124,530.30				

DIVIDED AS TO FUNDS AND STOCK

Interest paid in advance	Uncompleted loans	Profits (divided)	Profits (undivided)	Expense contingent or reserve fund	Surplus (if any)	Bills payable	Other liabilities	Total liabilities	Number
\$16,841.04	\$110,611.98	\$608,301.82	\$265,202.80	\$111,835.35	\$770,307.94	\$333,831.11	\$43,697,007.73		
		4,002.00		882.88	14,000.00		54,977.68	1	2
		3,170.27	1,344.60	227.39			30,640.79	3	4
16.00	6,106.40	6,630.70		234.94	6,000.00		4,320.74	5	6
		440.20	16,000.00				1,360,578.50	7	8
		30,345.00	45,034.00				1,428,732.45	9	10
		9,642.33	4,642.33		2,248.15		213,068.22	11	12
		25,236.25	2,752.24				171,578.73	13	14
11,004.36	18,383.40			62,000.00	6,431.77		2,086,179.08	15	16
		2,519.02					317,317.30	17	18
		315.31	227.76				30,030.31	19	20
		4,006.76	1,066.11				1,309,356.61	21	22
				150.00			500.40	23	24
		1,312.42	982.57				300,190.87	25	26
32.50	308,667.19	6,607.98		17,000.00	1,587.92		2,302,259.56	27	28
							50,548.94	29	30
		14.25	300.00				58,073.74	31	32
		72,243.55	15,180.00				1,406,717.40	33	34
1,160.02	14,300.83		20,000.00	5,070.80			1,019,992.30	35	36
		4,008.30					87,806.28	37	38
		11,227.30	1,700.10	2,037.31			620,035.30	39	40
		27,771.38	3,855.85	11,919.43	38,060.00	3.00	675,553.50	41	42
		10,281.16	1,303.80				132,161.90	43	44
							2,320.00	45	46
		632.16	58.25				32,795.03	47	48
							1,700.00	49	50
							31,341.72	51	52
							33,070.22	53	54
							78,329.44	55	56
			267.08				103,700.66	57	58
		1,177.70	18,200.00				1,271,130.49	59	60
212.40	1,400.00	5,276.02	5,283.00	5.88			179,612.57	61	62
		3,331.82		5,822.51	1,242.29	2,500.00	176,094.59	63	64
		60,339.25	15,919.23	1,035.21			378,406.30	65	66
		5,740.31	18,105.15				1,829,434.11	67	68
		7,345.15	1,141.83	2,200.00			1,013,349.28	69	70
73.17		5,627.04					156,417.35	71	72
	188.00	1,501.90					200,939.00	73	74
			12,420.90				402,389.55	75	76
							37	77	78
		5.34	3.87				730.33	79	80
							18,300.00	81	82
							1,230.00	83	84
							252,040.31	85	86
							20,430.14	87	88
							80,771.31	89	90
							58,272.47	91	92
							463,597.87	93	94
							140,100.96	95	96
							1,320,019.10	97	98
							156,417.35	99	100
							133,148.92	101	102
							139,072.06	103	104
							64,611.44	105	106
							25,300.48	107	108
							609,770.66	109	110
							56,369.18	111	112
							1,258.10	113	114
							29,897.93	115	116
							2,338.23	117	118
							74,871.61	119	120
							300,451.58	121	122
							565,015.41	123	124
							542,130.46	125	126
							608,340.30	127	128
							2,519,250.25	129	130
							6,488,849.50	131	132
							56,307.34	133	134
							374,629.45	135	136
							40,567.00	137	138
							49,139.68	139	140
							55,797.06	141	142
							675,117.18	143	144
							56,307.34	145	146
							52,138.06	147	148
							106,692.06	149	150
							240,800.82	151	152
							118,110.02	153	154
							170,139.72	155	156
							3,255,518.98	157	158
							128,415.35	159	160

TABLE NO. 6—STATEMENT OF

Number	Name and Location	Balance at com- mencement of fiscal year	Premium	Interest	
				On real estate loans	On stock loans
	Grand Total	\$ 433,614.44		\$ 2,695,183.54	\$ 159,396.50
1	Akron Domestic Loan B. & L. Assn., Akron.	787.90		4,152.88	
2	Algona B. & L. Assn., Algona.	284.07		2,594.32	
3	Alton B. & L. Assn., Alton.	5,195.00		3,512.80	
4	Ames B. & L. Assn., Ames.	206.73		90,563.00	987.86
5	Bobbsiand B. & L. Assn., Cedar Rapids.	1,406.54		87,405.29	
6	Burlington B. & L. Assn., Burlington.	12,335.96		18,692.11	
7	Cedar Falls B. & L. & S. Assn., Cedar Falls.	2,740.73		12,114.57	316.50
8	Cedar Rapids B. & L. Assn., Cedar Rapids.	15,415.92		206,788.96	
9	Cedar Valley B. & L. Assn., Cedar Falls.	5,119.56		24,351.94	
10	Centerville B. & L. Assn., Centerville.			1,270.18	
11	Charles City B. & L. Assn., Charles City.	1,302.35		7,685.42	
12	Clear Lake B. & L. Assn., Clear Lake.	6.00		64.35	
13	Clinton Home S. & L. Assn., Clinton.	1,198.32		16,925.40	5.44
14	Council Bluffs M. B. & L. Assn., Co. Bluffs.	8,948.16		137,138.41	
15	Davenport L. B. & Sav. Assn., Davenport.			4,784.75	305.50
16	Decorah B. & L. Assn., Decorah.			3,829.95	
17	Des Moines B. & L. Assn., Des Moines.	72.04			607.37
18	Dubuque B. & L. Assn., Dubuque.			90,033.69	
19	Dubuque B. & L. Assn., Dubuque.	5,553.14			
20	Emmettsburg B. & L. Assn., Emmetsburg.	4,952.62		2,934.60	
21	Fort Dodge B. & L. Assn., Fort Dodge.	1,832.40		38,829.17	562.97
22	Fort Madison S. & L. Assn., Fort Madison.	30,779.85		48,445.84	
23	Germania B. & L. Assn., Cedar Falls.	50,890.23		7,762.80	1,257.00
24	Guarantee B. & L. Assn., Sioux City.				
25	Hawkeye B. & L. Assn., Boone.	121.39		1,032.81	
26	Home B., L. & S. Assn., Davenport.			1,709.53	
27	Home B. & L. Assn., Dubuque.			4,906.28	
28	Home B. & L. Assn., Earlville.	336.63			6,456.29
29	Home B. & L. Assn., Fort Dodge.	17,000.00		76,716.05	
30	Home B. & L. Assn., Marion.	2,807.30		13,431.35	
31	Home S. & L. Assn., McGregor.			7,754.74	494.84
32	Home B. & L. Assn., Shenandoah.	11,777.06		27,352.27	
33	Home B. & L. Assn., Waterloo.	14,994.56		115,471.24	
34	Home S. & L. Assn., Council Bluffs.	1,131.75		50,539.98	627.43
35	Hull B. & L. Assn., Hull.				2,665.37
36	Iowa B., L. & S. Assn., Des Moines.	302.73		12,800.57	
37	Iowa City L. & Inv. Assn., Iowa City.	10,446.19		23,054.08	
38	Jefferson B. & L. Assn., Jefferson.				
39	Jefferson County B. & L. Assn., Fairfield.				
40	Keokuk L. B. & L. Assn., Keokuk.			11,837.71	
41	Knoxville Home S. & L. Assn., Knoxville.	104,525.49		38,734.42	
42	La Porte B. & L. Assn., La Porte City.	164.34		955.79	
43	Lee County L. & S. Assn., Keokuk.	570.73		4,579.18	
44	Linn County B. & L. Assn., Marion.	85,469.33		31,478.71	
45	Marshalltown S. & L. Assn., Marshalltown.	769.74		10,658.63	
46	Mason City B. & L. Assn., Mason City.			101,141.41	
47	Mills County B. & L. Assn., Glenwood.	41		7,656.71	
48	Mills County B. & L. Assn., Glenwood.	165.71		9,414.69	
49	Muscatine B. & L. Assn., Muscatine.	294.08		9,408.54	
50	Mutual B. & L. Assn., Iowa Falls.	5,650.41		4,089.10	
51	Mutual B. & L. Assn., Mason City.	419.46		1,428.93	
52	Mutual Home L. & S. Assn., Grinnell.	28,100.12			81,482.55
53	Mutual B. & S. Assn., Tama.	17,044.52		6,802.29	138.00
54	Natl. B. & L. Assn. of the Deaf, Dubuque.				
55	Newtown Home S. & L. Assn., Newtown.			85,448.52	
56	Northwestern B. & L. Assn., Inwood.	13.73		5,483.38	
57	Oakdale Home L. & S. Assn., Oakdale.	1,073.35		22,802.43	37.90
58	Page County B. & L. Assn., Clarinda.	1,502.08		41,592.95	
59	Peoples B. & L. Assn., Ottumwa.			56,335.84	
60	Peoples Mutual B. & L. Assn., Waterloo.			34,274.83	556.83
61	Perpetual B. & L. Assn., Waterloo.	622.91		1	
62	Perpetual B. & L. Assn., Cedar Rapids.	17,396.81		438,918.95	2,044.39
63	Polk County B. & L. Assn., Des Moines.	1,028.39			5,364.14
64	Red Oak B. & L. Assn., Red Oak.	305.31		24,941.52	
65	Samborn B. & L. Assn., Samborn.			2,552.79	
66	Spencer M. B. & L. Assn., Spencer.	7,019.23		2,999.78	90.75
67	Spirit Lake B. & L. Assn., Spirit Lake.	2,308.59		3,834.05	
68	Sioux City B. L. & S. Assn., Sioux City.			41,096.18	59.84
69	Stanton Mut. B. & L. Assn., Stanton.	224.04		2,645.45	
70	State B. & L. Assn., Des Moines.	11.55		1,943.70	
71	Storn Lake Sav. & L. Assn., Storn Lake.	255.96		7,139.61	
72	Villena Mut. L. & B. Assn., Villena.	146.56		17,585.73	
73	Vinton Sav. & L. Assn., Vinton.	216.86		6,861.56	
74	Waverly S. & L. Assn., Waverly.	36.43		616.02	
75	Waterloo B. & L. Assn., Waterloo.	5,806.24		330,015.10	7,535.28
76	Workingmen's B. & L. Assn., Belle Plaine.	37.30		7,903.75	

PROFIT ACCOUNT—RECEIPTS

On miscellaneous	Fines	Transfer fees	Appraisal fees	Real estate sales	Lapses and with- drawals	Tax certificates	Other receipts	Total receipts	Number
\$ 6,439.91	\$ 16,113.00	\$ 1,603.68	\$ 1,181.75	\$ 2,231.50	\$25,948.81	\$ 131.73	\$74,258.12	\$ 3,366,187.00	
	11.80	3.00					8,418.50	13,309.64	1
	22.81						89.50	2,398.04	2
641.10							44.00	8,771.61	3
85.02								19,746.63	4
	19.50				381.25		27,139.80	24,054.50	5
	572.52	844.80			10.08		344.27	42,737.51	6
	128.91							27,598.77	7
								1,270.18	8
						44.77	57.00	9,400.45	9
							713.83	19,099.37	10
347.48							1,282.86	166,628.30	11
68.83								8,328.59	12
	106.32							4,046.04	13
	41.45	102.00					870.63	80,616.33	14
					37.04		280.00	90,800.98	15
							1,415.19	11,048.10	16
							584.00	4,748.54	17
4,600.00	259.30							64,259.49	18
							87.26	30,196.84	19
							1,876.00	1,876.00	20
38.08			53.00				1,065.69	1,235.90	21
							30.50	2,738.14	22
82.50								6,837.32	23
		22.50						94,436.05	24
			720.00				2,503.08	30,265.98	25
					371.95		306.09	8,888.08	26
	9.37				309.83		170.25	30,510.76	27
	153.84						1,028.61	120,658.32	28
212.00							304.35	61,590.68	29
	1.80		2.25			17.78	160.00	2,747.80	30
		2.00	1,185.00				4,162.03	17,758.73	31
							382.00	86,352.27	32
	457.34							14,203.90	33
							1,631.60	129,918.30	34
							96.85	1,100.08	35
	20.50	5.00					365.30	5,240.77	36
9.25	70.40							117,058.00	37
	164.13		366.00					11,229.00	38
	417.80				589.78		3,655.29	105,280.19	39
	78.74	405.50			35.65	131.75	2,822.04	10,998.47	40
	28.50				160.80		6.50	16,648.42	41
	9.05							30,328.03	42
17.55	1,176.07	5.00		7,368.11			16.00	1,854.39	43
	154.90						6.00	64,397.80	44
							1,082.36	35,507.46	45
		9.25						85,467.77	46
	314.67			211.50				6,091.85	47
			127.50					25,036.24	48
	656.70	250.70			7,032.55		923.50	51,443.87	49
	390.80						2,384.70	37,900.19	50
					63.95		1,196.62	38,052.59	51
								301,974.61	52
								478,092.11	53
	178.85						396.90	478,092.11	54
							133.98	7,124.38	55
					1,035.11			26,358.70	56
							41.00	2,598.79	57
200.00					412.60			10,500.78	58
13.00							2.50	45,599.38	59
99.10		2.40	750.00				2,247.45	44,176.05	60
	120.08	5.00					31.00	4,124.06	61
	10,076.37							12,004.48	62
					95.40		8.40	7,521.15	63
					11,091.39		706.00	35,128.16	64
30.38	440.90	18.25		41.80	306.53		1,565.18	9,761.25	65
	70.10	2.00						4,492.67	66
								211,040.02	67
								7,991.08	68

TABLE NO. 7—STATEMENT OF PROFIT

Number	Name and Location	Dividends	Paid interest and stock withdrawn
	Grand total	\$ 2,661,907.13	118,286.69
1	Akron Domestic Local B. & L. Assn., Akron		6,380.61
2	Algona B. & L. Assn., Algona		1,203.30
3	Alton B. & L. Assn., Alton		
4	Ames B. & L. Assn., Ames	74,502.01	
5	Bohemian S. & L. Assn., Cedar Rapids	82,861.40	
6	Burlington B. & L. Assn., Burlington		506.63
7	Cedar Falls B. & L. S. Assn., Cedar Falls	9,415.00	7,006.45
8	Cedar Rapids B. & L. Assn., Cedar Rapids	180,733.00	
9	Cedar Valley B. & L. Assn., Cedar Falls		
10	Centerville B. & L. Assn., Centerville	1,270.18	
11	Charles City B. & L. Assn., Charles City	7,162.02	
12	Clear Lake B. & L. Assn., Clear Lake		17.50
13	Clinton Home S. & L. Assn., Clinton		
14	Council Bluffs M. B. & L. Assn., Council Bluffs	123,500.38	
15	Davenport, L. B. & Sav. Assn., Davenport	4,288.21	
16	Decorah B. & L. Assn., Decorah	3,193.55	
17	Des Moines B. & L. S. Assn., Des Moines	72,243.55	
18	Dubuque B. & L. Assn., Dubuque	75,374.48	
19	Emmettsburg B. & L. Assn., Emmetsburg	4,005.44	
20	Fort Dodge B. & L. Assn., Fort Dodge		438.03
21	Fort Madison S. & L. Assn., Fort Madison	43,737.45	1,958.30
22	Germania B. & L. Assn., Cedar Falls	6,265.00	732.07
23	Guarantee B. & L. Assn., Sioux City		
24	Hawkeye B. & L. Assn., Boone	416.84	
25	Home B. & L. S. Assn., Davenport		39.90
26	Home B. & L. Assn., Dubuque	3,088.05	
27	Home B. & L. Assn., Estherville	6,481.01	
28	Home B. & L. Assn., Fort Dodge		
29	Home B. & L. Assn., Marion	5,632.1	489.33
30	Home S. & L. Assn., McGregor	4,683.5	388.32
31	Home B. & L. Assn., Shenandoah	29,031.7	
32	Home B. & L. Assn., Waterloo	101,071.5	
33	Home S. & L. Assn., Council Bluffs	51,746	
34	Hull B. & L. Assn., Hull	1,900	
35	Iowa B. & L. S. Assn., Des Moines		
36	Iowa City L. & Inv. Assn., Iowa City	19,482	
37	Jefferson B. & L. Assn., Jefferson		
38	Jefferson County B. & L. Assn., Fairfield	10,324	841.08
39	Koekuk L. & B. Assn., Keokuk		37,319.63
40	Knoxville Home S. & L. Assn., Knoxville	637.00	
41	La Porte B. & L. Assn., La Porte City	4,132.48	
42	Lee County L. & B. Assn., Keokuk		25,799.91
43	Lincoln County B. & L. Assn., Marion	7,020.80	134.21
44	Marshalltown S. & L. Assn., Marshalltown		3,712.06
45	Mason City B. & L. Assn., Mason City	5,088.28	156.17
46	Mills County B. & L. Assn., Glenwood	6,242.15	
47	Muscatine B. & L. Assn., Muscatine		91.29
48	Mutual B. & L. Assn., Iowa Falls		462.17
49	Mutual B. & L. Assn., Mason City	419.15	
50	Mutual Home L. & S. Assn., Grinnell	31,909.47	
51	Mutual L. & S. Assn., Tama	3,421.00	1,165.80
52	Natl. B. & L. Assn. of the Deaf, Dubuque		
53	Newton Home S. & L. Assn., Newton		
54	Northwestern B. & L. Assn., Inwood	68,208.61	
55	Oskaloosa Home L. & S. Assn., Oskaloosa	4,183.21	65.50
56	Page County B. & L. Assn., Clarinda	18,716.02	
57	Peoples B. & S. Assn., Ottumwa	41,522.30	3,436.34
58	Peoples Mut. B. & L. Assn., Waterloo	16,528.80	
59	Perpetual B. & L. Assn., Waterloo	39,707.09	
60	Perpetual S. & L. Assn., Cedar Rapids	141,109.31	
61	Polk County B. & L. Assn., Des Moines	388,751.30	
62	Red Oak B. & S. Assn., Red Oak	2,357.41	
63	Sanborn B. & L. Assn., Sanborn	23,112.77	
64	Spencer Mut. B. & L. Assn., Spencer		8.60
65	Spirit Lake B. & L. Assn., Spirit Lake	6,057.61	870.49
66	Sioux City B. & L. S. Assn., Sioux City		
67	Stanton Mut. B. & L. Assn., Stanton		
68	State B. & L. Assn., Des Moines	2,768.55	428.72
69	Storm Lake S. & L. Assn., Storm Lake		164.34
70	Village Mut. L. & B. Assn., Village	6,539.37	330.89
71	Vinton S. & L. B. Assn., Vinton	12,696.76	
72	Waverly S. & L. Assn., Waverly	6,324.18	
73	Waterloo B. & L. Assn., Waterloo	909.18	
74	Workingmen's B. & L. Assn., Belle Plaine	280,487.08	

ACCOUNT—DISBURSEMENTS—PART ONE

Number	Paid interest full paid stock withdrawn	Paid interest prepaid stock withdrawn	Paid dividends stock withdrawn	Paid dividends on full paid stock not withdrawn	Paid dividends prepaid stock not withdrawn	Paid dividends on other stock not withdrawn	Number
	\$ 29,072.14	\$ 35,436.00	\$ 9,061.66	\$ 100,106.25	\$ 16,236.53	\$ 104,200.91	
1	338.50					4,002.00	1
2				680.16			2
3							3
4							4
5							5
6			5,259.50		291.31		6
7	703.00						7
8	2,945.44						8
9							9
10				638.38		21,032.75	10
11							11
12							12
13				6,943.14	6,024.25		13
14							14
15							15
16							16
17							17
18							18
19							19
20	500.79						20
21				21,073.77		12,000.96	21
22							22
23	1,637.68						23
24							24
25							25
26							26
27							27
28				33,098.55		32,796.87	28
29				5,460.33			29
30	144.42	13.75		1,490.06			30
31				1,761.00			31
32							32
33							33
34							34
35				1,270.08	8,980.97		35
36							36
37	1,913.82						37
38	159.00			1,200.00			38
39							39
40							40
41						409.50	41
42							42
43				3,105.00			43
44	19,172.72	35,316.00					44
45	132.24			2,171.09			45
46				1,971.13			46
47				3,324.85		3,679.24	47
48						4,433.90	48
49							49
50							50
51	855.64	120.00					51
52							52
53							53
54							54
55						381.00	55
56							56
57							57
58							58
59							59
60							60
61							61
62							62
63							63
64			3,021.00				64
65				332.78		3,326.35	65
66	42.14			15,064.38		10,319.73	66
67							67
68							68
69				45.00		1,968.37	69
70				445.17			70
71	1,626.47						71
72							72
73							73
74							74

TABLE NO. 7—STATEMENT OF PROFIT

Number	Name and Location	Interest on bills payable	Expense	
			Salaries officers and clerical help	
	Grand total	\$ 22,000.31	\$ 115,330.48	
1	Akron Domestic Local B. & L. Assn., Akron	644.20	150.00	
2	Algona B. & L. Assn., Algona	26.76	300.00	
3	Alton B. & L. Assn., Alton	300.54	143.75	
4	Ames B. & L. Assn., Ames	1,291.78	7,335.56	
5	Bohemian B. & L. Assn., Cedar Rapids	2,910.00	2,910.00	
6	Burlington B. & L. Assn., Burlington	900.00	900.00	
7	Cedar Falls B. & L. Assn., Cedar Falls	4,887.00	4,887.00	
8	Cedar Rapids B. & L. Assn., Cedar Rapids	1,506.00	1,506.00	
9	Cedar Valley B. & L. Assn., Cedar Valley			
10	Centerville B. & L. Assn., Centerville			
11	Charles City B. & L. Assn., Charles City	2.50	500.00	
12	Clear Lake B. & L. Assn., Clear Lake			
13	Clinton Home S. & L. Assn., Clinton	450.97	2,361.00	
14	Council Bluffs M. B. & L. Assn., Council Bluffs		9,715.00	
15	Davenport, L. B. & Sav. Assn., Davenport		1,900.00	
16	Decorah B. & L. Assn., Decorah	221.12	480.00	
17	Des Moines B. & L. Assn., Des Moines	321.28	8,700.00	
18	Dubuque B. & L. Assn., Dubuque		8,840.00	
19	Emmetsburg B. & L. Assn., Emmetsburg	94.84	940.00	
20	Fort Dodge B. & L. Assn., Fort Dodge	45.46	2,629.00	
21	Fort Madison B. & L. Assn., Fort Madison	1,292.88	2,820.75	
22	Granville B. & L. Assn., Cedar Falls			
23	Guaranty B. & L. Assn., Sioux City			
24	Hawkeye B. & L. Assn., Boone	104.20	1,229.00	
25	Home B. & L. Assn., Davenport	78.00		
26	Home B. & L. Assn., Dubuque	60.20		
27	Home B. & L. Assn., Estherville			
28	Home B. & L. Assn., Fort Dodge			
29	Home B. & L. Assn., Marion			
30	Home S. & L. Assn., McGregor	448.52	750.00	
31	Home B. & L. Assn., Shenandoah	314.00	900.00	
32	Home B. & L. Assn., Waterloo	112.00	4,300.00	
33	Home S. & L. Assn., Council Bluffs	80.19	5,000.00	
34	Hull B. & L. Assn., Hull	728.19	50.00	
35	Iowa B. & L. Assn., Des Moines		2,315.00	
36	Iowa City L. & Inv. Assn., Iowa City		750.00	
37	Jefferson B. & L. Assn., Jefferson			
38	Jefferson County B. & L. Assn., Fairfield			
39	Kookuk L. & B. Assn., Kookuk	900.00		
40	Knoxville Home S. & L. Assn., Knoxville	1,200.00		
41	La Porte B. & L. Assn., La Porte City			
42	Lee County L. & B. Assn., Kookuk			
43	Linn County B. & L. Assn., Marion	55.00	1,115.00	
44	Marshalltown S. & L. Assn., Marshalltown		400.00	
45	Mason City B. & L. Assn., Mason City		4,129.00	
46	Mills County B. & L. Assn., Greenwood	1,580.00	1,215.00	
47	Muscatine B. & L. Assn., Muscatine	159.21	310.00	
48	Mutual B. & L. Assn., Iowa Falls	21.15	600.00	
49	Mutual B. & L. Assn., Mason City	2.61		
50	Mutual Home L. & S. Assn., Grinnell		2,680.00	
51	Mutual L. & S. Assn., Tama		250.00	
52	Natl. B. & L. Assn. of the Deaf, Dubuque			
53	Newton Home S. & L. Assn., Newton		9,500.00	
54	Northwestern B. & L. Assn., Iowa		280.00	
55	Oskaloosa Home L. & S. Assn., Oskaloosa	1,172.00	1,711.00	
56	Page County B. & L. Assn., Clarinda		2,000.00	
57	Peoples B. & S. Assn., Ottumwa			
58	Peoples Mut. B. & L. Assn., Waterloo	120.45	2,712.50	
59	Perpetual B. & L. Assn., Waterloo		11,603.80	
60	Perpetual S. & L. Assn., Cedar Rapids	15,547.75	17,805.95	
61	Polk County B. & L. Assn., Des Moines	50.00	62.26	
62	Red Oak B. & L. Assn., Red Oak		2,901.46	
63	Saukora B. & L. Assn., Sanborn			
64	Spencer Mut. B. & L. Assn., Spencer			
65	Spirit Lake B. & L. Assn., Spirit Lake		300.00	
66	Sioux City B. & L. Assn., Sioux City		100.00	
67	Stanton Mut. B. & L. Assn., Stanton		6,714.56	
68	State B. & L. Assn., Des Moines		225.00	
69	Storm Lake S. & L. Assn., Storm Lake		530.00	
70	Village Mut. L. & B. Assn., Villisca		400.00	
71	Vinton S. & L. Assn., Vinton		1,954.02	
72	Waverly S. & L. Assn., Waverly		250.00	
73	Waterloo B. & L. Assn., Waterloo		49.00	
74	Workingmen's B. & L. Assn., Belle Plaine		15,081.50	

ACCOUNT—DISBURSEMENTS—PART TWO

Expense						
General expense	Appraisal fees	Expense contingent or reserve fund	All other disbursements	Balance (undivided profit)	Total disbursements	Number
\$ 80,627.84	\$ 2,005.20	\$ 34,808.65	\$ 130,977.70	\$ 479,476.76	\$ 3,303,187.00	
12.40				882.86	13,300.64	1
27.00			40.25	2,362.75	3,308.04	2
143.75			266.38	6,030.70	8,174.67	3
2,649.28		4,000.00	479.82	446.20	90,130.00	4
1,448.19	205.00			2,115.38	89,032.38	5
300.40				16,945.29	24,984.50	6
8,082.78				2,702.24	49,727.21	7
444.37			26,025.08	21,120.13	220,048.91	8
			7,300.00	2,451.33	37,906.77	9
			1,450.00		1,450.18	10
123.70				1,606.11	9,405.42	11
6.00				66.80	70.25	12
822.65	34.90		453.87	1,312.82	19,008.27	13
4,062.10			413.84	8,637.08	146,828.36	14
				5,838.30	20,205.20	15
				14.25	4,046.04	16
31.54			280.14		89,616.33	17
5,152.44		4,795.92		5,976.80	96,860.59	18
5,704.22			3,000.00	4,008.26	11,018.10	19
9.73			962.67	2,037.31	41,748.64	20
1,417.09		505.15		12,948.13	64,220.43	21
799.14		799.14	394.80	1,265.83	30,190.84	22
			26,577.00		1,876.28	23
630.38				633.10	1,233.50	24
		45.33		2,175.23	2,708.16	25
473.00				324.71	4,404.28	26
183.73				237.68	6,877.23	27
90.30				18,200.00	94,430.00	28
9,463.44			877.19	20,255.08	29	
1,361.26			1,419.44	5,825.14	8,838.08	30
78.90			800.80	15,010.23	89,330.18	31
			2,250.24	18,165.15	129,638.23	32
5,032.80			520.00	1,141.83	61,006.08	33
2,349.18		1,300.00			2,747.20	34
58.81					17,768.73	35
467.29			4,706.49		30,852.37	36
33.84			694.72	13,429.96		37
				172.44	11,303.90	38
34.70					139,948.35	39
618.61				75.19	1,190.28	40
15.80				321.34	5,240.77	41
				481.95	117,908.16	42
613.61				59,712.54	11,309.02	43
80.33				7,357.53	106,230.32	44
1,383.24	387.00			973.64	10,908.43	45
	112.00		1,017.51	1.34	10,908.43	46
		600.00		844.40	10,618.42	47
				1,425.23	10,538.18	48
			36.90	2,522.22	1,701.04	49
				800.71	1,804.30	50
			2,546.71	25,492.38	20,492.80	51
			1,000.00	18,667.25	25,307.46	52
						53
				115.70	7,333.56	54
				1,000.00	6,033.24	55
				55,567.79	25,690.24	56
	4.00	1,075.20	1,000.80	315.38	51,445.87	57
			21,331.39		27,690.19	58
				260.24	26,068.32	59
				26,068.32	26,068.32	60
	600.00			161,374.41	578,506.11	61
				2,582.00	7,124.25	62
				3,279.98	20,828.62	63
				2,582.00	2,582.00	64
				1,021.59	6,309.38	65
				674.50	44,175.09	66
				29.90	4,134.06	67
				10,076.25	12,034.48	68
				6.90	7,623.12	69
				26.24	53,122.16	70
				447.30	8,761.82	71
				95.49	432.67	72
				2,321.11	311,240.02	73
					7,993.05	74
8,092.16						75
1,400.23						76

TABLE NO. 8—TRANSACTIONS IN SHARES

Number	Name and Location	Share Transaction 1927			
		In force at beginning of year	Sold during year	Cancelled during year	In force December 31, 1927
	Grand Total	823,006.56	182,414.80	113,287.425	889,126.925
1	Akron Domestic Local B. & L. Assn., Akron.	1,090	415	873	1,138
2	Albion B. & L. Assn., Albion.	1,197	111.5	303	1,005.5
3	Alton B. & L. Assn., Alton.	849	128	129	849
4	Ames B. & L. Assn., Ames.	17,337	1,068	1,511	20,481
5	Bohemian S. & L. Assn., Cedar Rapids.	17,703	4,389	1,490	17,524
6	Burlington B. & L. Assn., Burlington.	3,367	883	1,531	3,709
7	Cedar Falls B. & L. Assn., Cedar Falls.	4,973	1,135	961.5	5,146.5
8	Cedar Rapids B. & L. Assn., Cedar Rapids.	54,705	6,985	6,370	55,320
9	Cedar Valley B. & L. Assn., Cedar Falls.	11,711	1,772	2,315	11,104
10	Centerville B. & L. Assn., Centerville.	1,130	50	50	1,109
11	Charles City B. & L. Assn., Charles City.	19		302	3,572
12	Clear Lake B. & L. Assn., Clear Lake.	1,882	1,199	444	2,634
13	Clinton Home S. & L. Assn., Clinton.	44,521	11,620	6,015.5	49,485.5
14	Council Bluffs M. B. & L. Assn., Co. Bluffs.	1,097	140	113	1,124
15	Davenport L. B. & Sav. Assn., Davenport.	1,639	35	604	1,064
16	Decorah B. & L. Assn., Decorah.	35,021	6,463	2,424	28,000
17	Des Moines B. & L. Assn., Des Moines.	28,625	10,369	5,585	33,459
18	Dubuque B. & L. Assn., Dubuque.	1,725	167	1,639	1,249
19	Emmettsburg B. & L. Assn., Emmetsburg.	15,641.5	4,252.5	2,812	14,122
20	Fort Dodge B. & L. Assn., Fort Dodge.	1,098	1,256	5,362	1,098
21	Fort Madison S. & L. Assn., Fort Madison.	3,253	504	3,526	504
22	Germania B. & L. Assn., Cedar Falls.	1,383	10	1,373	10
23	Guaranty B. & L. Assn., Sioux City.	237	303	97	828
24	Hawkeye B. & L. Assn., Boone.	780.5	145.5	240	2,009
25	Home B. & L. S. Assn., Davenport.	4,151	119	82	4,178
26	Home B. & L. Assn., Dubuque.	24,723	5,906	1,328	29,361
27	Home B. & L. Assn., Earlville.	2,542	461	748	2,305
28	Home B. & L. Assn., Marion.	1,907	737	402	2,312
29	Home S. & L. Assn., McGregor.	41,645	4,943	681	6,534.75
30	Home B. & L. Assn., Shenandoah.	25,291.25	6,633.75	3,878.75	28,064.25
31	Home S. & L. Assn., Council Bluffs.	386	315	39	86
32	Hull B. & L. Assn., Hull.	11,914.25	3,634.5	1,629	13,899.75
33	Iowa B. & L. S. Assn., Des Moines.	7,030	1,284	862	7,432
34	Iowa City L. & Inv. Assn., Iowa City.	3,786	843	707	3,922
35	Jefferson B. & L. Assn., Jefferson.	4,096	810.5	1,034.5	3,872
36	Keokuk L. & B. Assn., Keokuk.	737	112	1	1,154
37	Knoxville Home S. & L. Assn., Knoxville.	1,182	151	161	86
38	La Porte B. & L. Assn., La Porte City.	2,436.25	780	742.625	3,473.625
39	Lee County L. & B. Assn., Keokuk.	1,682	128	5	1,605
40	Leona County B. & L. Assn., Marion.	33,494	3,567	4,981	32,845.5
41	Marshalltown S. & L. Assn., Marshalltown.	3,454	708.5	1,013	3,720
42	Mason City B. & L. Assn., Mason City.	3,337	1,013	171	2,819.5
43	Mills County B. & L. Assn., Glenwood.	2,061	300	744	1,677
44	Muscatine B. & L. Assn., Muscatine.	1,833.5	609	210	2,222.5
45	Mutual B. & L. Assn., Iowa Falls.	6,505.5	397	917	5,865.5
46	Mutual Home L. & S. Assn., Grinnell.	2,067	229	305	1,991
47	Mutual L. & S. Assn., Tama.	11,811	2,157	13,068	13,068
48	Natl. B. & L. Assn. of the Deaf, Dubuque.	1,723	9	294	1,408
49	Newton Home S. & L. Assn., Newton.	6,402	1,051	438	7,890
50	Northwestern B. & L. Assn., Inwood.	12,994	1,847	2,132	12,719
51	Oakalosa Home L. & S. Assn., Oakalosa.	14,415.5	5,960	2,125.5	18,139
52	Page County B. & L. Assn., Clarinda.	66,206	5,397	4,809	66,704
53	Peoples B. & L. Assn., Ottumwa.	114,079	24,973	19,094	119,988
54	Peoples Mutual B. & L. Assn., Waterloo.	3,033	1,190	995	4,188
55	Perpetual B. & L. Assn., Waterloo.	1,050.5	212	1,267	9,458
56	Polk County B. & L. Assn., Des Moines.	1,050.5	212	1,267	9,458
57	Red Oak B. & L. Assn., Red Oak.	1,050.5	212	1,267	9,458
58	Sanborn B. & L. Assn., Sanborn.	1,050.5	212	1,267	9,458
59	Spencer M. B. & L. Assn., Spencer.	1,050.5	212	1,267	9,458
60	Spirit Lake B. & L. Assn., Spirit Lake.	1,050.5	212	1,267	9,458
61	Sioux City B. & L. & Sav. Assn., Sioux City.	16,116	6,071	3,042	19,145
62	Stanton Mut. B. & L. Assn., Stanton.	1,109	281	217	1,069
63	State B. & L. Assn., Des Moines.	7,692.75	19,920.55	2,804.25	24,896.05
64	Storm Lake S. & L. Assn., Storm Lake.	2,715	805.5	459	3,091.5
65	Village Mut. L. & B. Assn., Villages.	6,145	1,080	1,644	5,531
66	Vinton Sav. L. & B. Assn., Vinton.	2,845	363	25	2,928
67	Waverly S. & L. Assn., Waverly.	123	15	104	104
68	Waterloo B. & L. Assn., Waterloo.	86,837.3	14,822	12,042.8	89,623.5
69	Waterloo B. & L. Assn., Belle Plaine.	128			128

AND MISCELLANEOUS STATISTICS

Total number of members	Total number of borrowing numbers	Total number of shares held by them	Average rate per cent interest on loans	Average rate per cent interest earned	Largest amount single mortgage loan	Average mortgage loan	Gross amount earned during year	Gross amount expense during year	Total withdrawal value of all shares in force
53,619	18,111	407,004			\$ 645,205.00	\$ 135,648.50	\$ 2,824,026.35	\$ 315,594.82	\$40,704,406.92
101	31	456	8	8	5,000.00	992.00	5,158.00	5,007.58	39,349.75
98	15	344	8	8	4,000.00	2,506.00	2,468.04	974.31	24,698.30
38	448	448	8	8	1,500.00	1,500.00	1,500.00	1,487.93	41,698.30
1,608	409	13,343	7.2	6.2	10,000.00	2,720.42	90,550.92	11,308.02	1,370,901.80
1,148	443	14,314	6.6	6	13,000.00	2,650.00	80,682.93	4,653.19	1,438,702.45
428	94	1,871	7	7	7,000.00	2,002.00	12,721.63	1,310.46	1,710,760.17
274	95	1,549	7	7.5	5,000.00	1,000.00	12,794.87	1,401.85	128,802.48
1,283	1,011	29,818	7.02	6.5	10,000.00	2,900.69	307,833.29	12,509.78	2,944,470.07
490	130	3,570	7.9	7.9	10,000.00	2,242.30	24,879.21	1,500.37	3,830,337.9
102	11	187	8	7.5	3,000.00	1,700.00	1,291.63	91.45	20,187.80
243	69	1,314	7.2	6.5	4,500.00	1,549.34	8,136.10	670.65	119,561.17
2	1	9	8	2.8	500.00	500.00	61.35	6.00	504.12
194	190	2,545	7	7.5	10,000.00	1,964.73	17,275.92	3,724.28	263,411.61
4,499	982	30,867	6.5	6	14,800.00	2,259.00	138,480.10	14,689.00	2,335,274.05
118	58	508	6	6.4	5,000.00	1,200.00	5,338.00	1,070.38	86,776.02
93	28	604	6	6.4	4,500.00	1,004.00	3,632.37	511.54	57,789.49
2,040	644	14,453	7	6	10,000.00	2,235.85	89,446.33	12,606.86	1,402,660.37
1,823	837	15,368	6	5.5	12,000.00	2,778.47	91,344.45	12,544.22	1,628,336.36
1,301	311	3,500	8	8	3,500.00	1,300.00	5,112.91	344.64	62,965.85
743	233	5,861	7	6.5	10,000.00	2,170.00	28,462.84	4,076.08	605,071.00
641	234	3,310	8	7.46	10,000.00	2,577.50	52,149.31	3,584.09	594,006.84
218	52	1,074	7	8	4,000.00	1,700.00	9,363.61	906.80	91,110.16
85	1	19	7.2	6	1,000.00	1,000.00	329.00	1,876.28	1,837.00
65	13	949	7.2	6	3,500.00	1,844.53	1,071.49	19,474.14	19,474.14
59	23	310	6	7	3,730.00	1,300.00	3,705.16	590.93	29,774.62
44	28	866	5.5	5	7,200.00	2,707.00	4,609.28	4,374.57	102,581.05
121	44	1,290	8	8	5,000.00	2,300.00	6,449.79	98.30	102,581.05
3,349	543	11,752	7	6.97	10,000.00	2,735.27	76,716.78	9,463.44	1,251,811.79
200	133	1,652	8	8	7,000.00	1,498.38	13,760.39	1,297.24	1,354,344.27
309	87	1,276	8	7	3,000.00	1,285.38	6,969.07	1,449.96	74,811.23
309	243	2,918	7.8	7	7,000.00	1,375.00	27,422.02	2,285.00	335,050.64
2,100	560	19,708	7	6.7	30,000.00	3,300.00	114,733.76	9,022.89	1,807,531.30
2,180	600	9,480	7	6	10,000.00	3,000.00	60,374.92	7,438.37	1,001,953.30
2	221	228	8	8.3	2,000.00	1,509.00	2,747.20	847.00	29,916.30
1,514	145	2,092	7.8	6	6,000.00	1,367.40	16,322.61	3,769.76	249,227.35
186	73	3,947	7	6.7	10,000.00	5,406.38	23,138.41	833.84	346,429.35
229	95	1,940	8	8	6,700.00	2,500.00	14,303.90	1,107.14	137,212.30
519	214	2,548	7	8	5,000.00	1,714.00	35,305.92	1,848.61	354,044.84
14	14	177	6	6.25	3,500.00	1,300.00	1,029.04	15.80	20,616.02
86	45	567	8	9	3,000.00	1,200.00	5,540.77	686.34	58,025.24
447	276	2,292	7	7	6,500.00	1,098.00	32,258.71	1,728.61	285,190.85
107	95	1,429	8	8.5	3,000.00	1,500.00	10,788.28	496.38	118,509.00
386	685	16,615	8	8	5,000.00	2,032.44	104,584.33	6,098.78	1,200,862.22
212	61	858	8	8	4,000.00	1,462.00	11,673.10	5,996.59	144,591.07
200	81	1,512	8	8	9,000.00	1,714.33	10,482.71	2,711.87	95,926.37
209	101	1,321	8	6.5	8,000.00	1,328.20	10,045.28	1,164.00	
132	92	625	8	8	5,000.00	2,069.03	5,119.60	784.86	54,688.31
113	6	299	8	4.5	4,875.00	3,825.53	1,444.08	429.50	
650	332	4,271	6.79	6.79	1,289.44			4,744.38	685,082.50
116	68	1,951	8	8	3,000.00	1,285.61	7,302.96	237.71	73,468.40
905	596	12,472	7.2	7.2	10,000.00	2,079.61	87,632.92	9,569.96	1,241,890.51
78	40	712	8	8	2,000.00	1,300.00	15,105.35	280.00	
608	188	1,113	7.02	7	3,000.00	2,066.17	23,967.80		307,904.80
300	277	5,028	8	9	10,000.00	1,200.00	48,807.80	2,122.76	487,907.80
512	335	2,707	7.8	8	7,700.00	1,406.31	37,860.19	18,068.68	246,714.19
696	228	5,745	7	6	14,300.00	2,330.00	36,062.30	607,246.03	
3,193	1,200	22,850	7	6	90,000.00	1,846.00	141,190.81	14,373.96	2,515,295.09
3,311	2,224	65,568	7.02	7	60,000.00	2,881.00	401,170.29	22,432.19	6,146,892.68
230	41	1,190	7	6	5,000.00	2,192.12	5,498.12	836.81	
111	33	928	7.2	8	8,000.00	2,069.00	25,112.77	5,729.02	943,722.11
95	31	431	8	7	3,500.00	1,119.00	2,566.79	390.39	40,367.22
75	32	538	8	7	3,600.00	1,015.00	3,290.53	348.75	48,050.33
1,011	219	7,284	7	7	7,000.00	1,498.00	3,961.28	130.00	54,105.36
90	26	488	8	8	4,000.00	5,067.49	45,332.35	8,406.81	671,773.16
1,802	225	5,719	7.8	7	5,000.00	3,522.92	3,902.92	254.90	48,066.36
94	32	1,261	7.2	7.5	3,000.00	1,250.96	1,250.96	15,019.96	51,575.72
409	174	2,119	8	7.5	4,500.00	3,287.14	7,355.58	468.07	68,505.74
136	31	1,323	6	6	5,000.00	1,309.38	33,182.16	20,439.16	205,273.16
13	9	47	8	8	1,000.00	2,802.26	6,827.50	274.28	111,666.58
5,661	1,816	45,143	7	6	20,000.00	2,593.08	307,350.28	25,373.96	6,127,642.77
132	113	413	7	6	5,000.00	1,072.98	7,908.78	1,466.29	

NAME OF ROAD	LOCALITY	SECTION	DATE OF CONSTRUCTION	AMOUNT EXPENDED	DATE OF PAYMENT	NAME OF CONTRACTOR	NAME OF ENGINEER	NAME OF SUPERVISOR	NAME OF AUDITOR
1	1	1	1	1	1	1	1	1	1
2	2	2	2	2	2	2	2	2	2
3	3	3	3	3	3	3	3	3	3
4	4	4	4	4	4	4	4	4	4
5	5	5	5	5	5	5	5	5	5
6	6	6	6	6	6	6	6	6	6
7	7	7	7	7	7	7	7	7	7
8	8	8	8	8	8	8	8	8	8
9	9	9	9	9	9	9	9	9	9
10	10	10	10	10	10	10	10	10	10
11	11	11	11	11	11	11	11	11	11
12	12	12	12	12	12	12	12	12	12
13	13	13	13	13	13	13	13	13	13
14	14	14	14	14	14	14	14	14	14
15	15	15	15	15	15	15	15	15	15
16	16	16	16	16	16	16	16	16	16
17	17	17	17	17	17	17	17	17	17
18	18	18	18	18	18	18	18	18	18
19	19	19	19	19	19	19	19	19	19
20	20	20	20	20	20	20	20	20	20
21	21	21	21	21	21	21	21	21	21
22	22	22	22	22	22	22	22	22	22
23	23	23	23	23	23	23	23	23	23
24	24	24	24	24	24	24	24	24	24
25	25	25	25	25	25	25	25	25	25
26	26	26	26	26	26	26	26	26	26
27	27	27	27	27	27	27	27	27	27
28	28	28	28	28	28	28	28	28	28
29	29	29	29	29	29	29	29	29	29
30	30	30	30	30	30	30	30	30	30
31	31	31	31	31	31	31	31	31	31
32	32	32	32	32	32	32	32	32	32
33	33	33	33	33	33	33	33	33	33
34	34	34	34	34	34	34	34	34	34
35	35	35	35	35	35	35	35	35	35
36	36	36	36	36	36	36	36	36	36
37	37	37	37	37	37	37	37	37	37
38	38	38	38	38	38	38	38	38	38
39	39	39	39	39	39	39	39	39	39
40	40	40	40	40	40	40	40	40	40
41	41	41	41	41	41	41	41	41	41
42	42	42	42	42	42	42	42	42	42
43	43	43	43	43	43	43	43	43	43
44	44	44	44	44	44	44	44	44	44
45	45	45	45	45	45	45	45	45	45
46	46	46	46	46	46	46	46	46	46
47	47	47	47	47	47	47	47	47	47
48	48	48	48	48	48	48	48	48	48
49	49	49	49	49	49	49	49	49	49
50	50	50	50	50	50	50	50	50	50
51	51	51	51	51	51	51	51	51	51
52	52	52	52	52	52	52	52	52	52
53	53	53	53	53	53	53	53	53	53
54	54	54	54	54	54	54	54	54	54
55	55	55	55	55	55	55	55	55	55
56	56	56	56	56	56	56	56	56	56
57	57	57	57	57	57	57	57	57	57
58	58	58	58	58	58	58	58	58	58
59	59	59	59	59	59	59	59	59	59
60	60	60	60	60	60	60	60	60	60
61	61	61	61	61	61	61	61	61	61
62	62	62	62	62	62	62	62	62	62
63	63	63	63	63	63	63	63	63	63
64	64	64	64	64	64	64	64	64	64
65	65	65	65	65	65	65	65	65	65
66	66	66	66	66	66	66	66	66	66
67	67	67	67	67	67	67	67	67	67
68	68	68	68	68	68	68	68	68	68
69	69	69	69	69	69	69	69	69	69
70	70	70	70	70	70	70	70	70	70
71	71	71	71	71	71	71	71	71	71
72	72	72	72	72	72	72	72	72	72
73	73	73	73	73	73	73	73	73	73
74	74	74	74	74	74	74	74	74	74
75	75	75	75	75	75	75	75	75	75
76	76	76	76	76	76	76	76	76	76
77	77	77	77	77	77	77	77	77	77
78	78	78	78	78	78	78	78	78	78
79	79	79	79	79	79	79	79	79	79
80	80	80	80	80	80	80	80	80	80
81	81	81	81	81	81	81	81	81	81
82	82	82	82	82	82	82	82	82	82
83	83	83	83	83	83	83	83	83	83
84	84	84	84	84	84	84	84	84	84
85	85	85	85	85	85	85	85	85	85
86	86	86	86	86	86	86	86	86	86
87	87	87	87	87	87	87	87	87	87
88	88	88	88	88	88	88	88	88	88
89	89	89	89	89	89	89	89	89	89
90	90	90	90	90	90	90	90	90	90
91	91	91	91	91	91	91	91	91	91
92	92	92	92	92	92	92	92	92	92
93	93	93	93	93	93	93	93	93	93
94	94	94	94	94	94	94	94	94	94
95	95	95	95	95	95	95	95	95	95
96	96	96	96	96	96	96	96	96	96
97	97	97	97	97	97	97	97	97	97
98	98	98	98	98	98	98	98	98	98
99	99	99	99	99	99	99	99	99	99
100	100	100	100	100	100	100	100	100	100

PART IV

Report of Audit Board on Primary Road Expenditures

TOTAL EXPENDITURES FROM PRIMARY ROAD FUNDS BY
AND BOND REDEMPTION DURING THE YEAR JULY

Counties	Excavation	Graveling	Paving	Tilling	Guard Rail
Adair	\$ 50,807.99		\$ 85.83		\$ 2,264.13
Adams	5,044.12				23,414.42
Albany	18.90	\$ 68,762.07			
Appanoose	75,567.47	8,681.90	264,655.63		
Audubon	18,433.50				1,550.42
Benton	192,790.84	25,281.00	596,316.48	\$ 96.30	
Black Hawk			105.40		
Boone	15,475.76	22,808.60		140.46	
Bremer	110,431.88	15,706.54	944,149.84	4,137.44	
Buchanan	42,067.30	9,710.19	79,699.96	598.05	
Buena Vista	37,161.91	35,599.67		5,279.45	
Butler	45,518.54	569.71	163,901.57		
Calhoun	60,531.24	21,546.78		190.00	
Carroll	1,084.05	30,632.34			
Cass	46,192.04			525.00	
Cedar	69,218.08	88,222.28	601,165.42	680.21	901.18
Cerro Gordo					
Cherokee	31,473.24	1,834.80			
Chickasaw	25,690.25		122,000.20	49.32	
Clarke	57,082.12		123,028.55	584.10	1,103.16
Clay	40,909.17	8,609.48			
Clayton	37,534.29	15,620.27	92,884.41	921.40	
Climon	158,836.49		455,911.16	97.33	
Crawford	46,633.41	25,659.23			
Dallas	48,222.36	6,354.03			1,709.59
Davis	14,833.63	18,763.12	148,278.43		
Decatur	66,319.87				
Delaware	33,088.76		226,170.82		
Des Moines	209,861.19	10,411.94	559,437.69	1,748.93	
Dickinson	21,638.48	35,617.68			
Dubuque	108,021.92	53.67	519,671.62	750.00	
Emmet	10,863.97	8,737.72		301.90	
Fayette	85,877.65	1,784.00	250,366.59		
Floyd	49,800.00	11,176.13	173,051.83	976.38	
Franklin	96,176.80	10,233.28	249,954.10	3,683.81	
Fremont	87,397.15		226,256.59		
Greene	6,577.69	9,510.39		970.56	
Grundy	6,937.25	22,896.54		48.30	
Guthrie	47,791.49		290.77		
Hamilton		9,390.74		73.35	
Hancock	18,536.62	7,566.17	100.00	1,323.57	
Hardin	12,326.15	11,298.46		8,780.06	
Harrison	149,272.73		408,814.87	900.00	
Henry	9,554.54		186,000.96		
Howard					1,441.50
Humboldt	19,076.21	17,928.21		3,471.45	
Iowa	21,378.25	5,496.15		3,860.63	
Jackson	97,596.50		28,338.56	214.75	
Jasper	30,306.86	54,524.18			3,853.01
Jefferson	189,725.32	30,379.74	293,475.66		
Johnson	96,376.11	1,615.38	556,629.40	516.97	3,759.03
Jones	58,174.49	66,748.87	590,465.77	50.25	
Keokuk	32,297.13	10,394.79	207,947.16	40.08	3,072.60
Kossuth	16,869.93	13,678.80	44,006.75	531.59	
Lee	57,197.45	46,270.43	101,300.77		
Lincoln	69,549.97		154,321.81	4,951.52	498.09
Linn	38,407.88	116,296.34	14,507.52	2.40	18,157.25
Louisia	1,254.38	24,410.04			
Lucas	33,331.01	42.10			
Lyon	38,381.13	7,364.26			3,078.29
Madison	33,029.16	78,526.83		321.66	
Manassas	45,836.80	9,089.47	280,602.33	780.38	
Marion	46,622.10	26,559.80	198.00		3,004.17
Marshall	145.00				
Mills	66,063.23		173,002.94		
Mitchell	13,634.58	6,126.04			1,908.40
Monona	71,513.37	48,011.29	494,788.79	105.00	704.20
Monroe	85,929.32		161,444.04	1,687.95	6,272.33
Montgomery	84,380.03		35,603.55		
Muscataine	99,329.91	88,120.78	119,175.76	3,495.73	2,086.48
O'Brien	12,063.33	2,433.35	160,002.36	181.23	

COUNTIES FOR CONSTRUCTION, MAINTENANCE, CERTIFICATE
1, 1927 TO JUNE 30, 1928—CLASSIFIED AS FOLLOWS:

Machinery and Equipment	Right of Way	Bridges	Right of Way and Bridge Refunds	Maintenance	Bond and Certificate Redemption and Interest	Total
	\$ 3,470.45	\$ 18,990.75	\$ 7,764.90	\$ 26,786.00		\$ 109,060.73
	6,088.75	25,261.91		15,294.62		63,247.82
			4,092.18	31,080.00		128,367.50
	28,390.34	129,166.02		31,711.58	\$ 13,860.00	354,764.05
	20,669.45	46,164.15	6,282.13	20,314.48	15,673.00	129,430.13
\$ 81.60	22,430.13	61,885.39	11,700.90	35,680.19	33,583.00	978,848.88
			7,450.99	31,762.79	39,451.22	128,820.40
	43,339.60	84,446.67	3,337.68	54,942.65	224,690.82	524,690.82
	30,067.74	709.54	5,637.46	40,012.44	5,696.00	200,522.87
	3,666.35	31,266.92	1,497.72	22,882.81	1,063.00	163,338.39
			4,459.87	42,315.03		112,717.93
	6,800.50	41,280.14	7,071.54	42,551.00	807.65	308,381.18
			11,454.44	45,090.35		118,540.81
			3,785.05	48,497.96		75,367.26
			5,655.06	31,453.12		197,150.09
			2,300.63	67,068.39	16,917.53	919,517.00
			10,108.76	30,929.57	74,601.20	119,138.72
			3,220.07	39,216.58		3,482.25
	6,019.66	10,799.11	26,577.47	3,482.25	244,983.09	350,112.96
	2,570.47	12,437.29		26,577.47	788.00	86,385.05
				50,406.40		212,071.22
	2,631.85	11,137.84		33,341.10		97,000.00
	23,096.45	166,701.28	29,875.11	24,788.83		803,360.33
	4,402.08	25,807.08	25,807.08	25,807.08		148,470.67
	38,575.29	16,169.19	26,577.09	26,577.09	79.83	219,609.74
	382.25	360.00	16,831.25	20,471.97		219,701.69
	17,064.50	83,267.55	6,650.47	22,138.08		106,470.47
	15,815.28	17,896.98	4,771.35	29,225.11	1,416.00	417,803.29
	37,258.71	166,328.62		23,878.74	22,230.00	960,671.78
				8,829.41		36,019.57
	17,063.30	78,715.39		47,383.00	36,624.00	888,184.16
	6,738.30	11,917.00		40,541.75		78,623.11
	7,217.62	17,275.29	15,160.35	47,654.75	1,416.00	446,885.16
	5,198.77	12,110.51	12,230.04	36,475.29	37,039.65	339,429.82
	12,782.63	28,067.88	1,663.96	25,183.87	20,134.50	435,602.32
	2,029.20	40,746.44	10,662.33	23,119.95	708.00	391,119.66
	454.00	27,062.00	5,039.55	40,663.26	38,000.00	146,507.04
		36,338.56		43,690.51		99,781.79
	27,698.12	8,445.39	10,121.89	38,890.77	41,139.33	183,016.07
				45,009.39		54,554.89
			6,396.51	18,974.36	100,063.00	192,066.63
			8,230.96	40,099.32		139,047.92
	31,290.61	28,731.26	9,345.19	32,070.39	7,790.00	727,225.54
	83.25	34,707.00	3,771.87	36,274.60	15,090.25	225,219.67
	7,688.47	36,977.67		34,082.98		82,533.01
				25,114.15		65,399.12
	30,108.00	8,705.83	5,097.80	27,541.00		192,296.50
	13,887.15	54,382.53		31,707.46		236,416.84
	114.00	1,521.05		42,008.38		173,628.06
	12,115.86	118,976.83		55,412.77	18,616.76	641,376.86
	2,647.86	34,406.35		18,477.25	59,108.92	739,717.47
	6,984.16	33,269.95	21,617.69	50,099.32	53,079.92	841,469.08
	20,903.40	29,821.84		32,908.77	1,416.00	307,811.77
	4,519.00	3,311.50		30,817.66		123,093.95
	12,841.52	5,394.36		30,932.58	33,790.00	323,191.29
	7,994.63	40,525.18	4,180.29	45,445.12	15,076.25	249,010.78
	5,464.53	22,512.82	18,552.76	62,756.07	60,654.71	947,272.90
	10,950.87			26,812.10		62,967.39
		12,665.92	11,404.69	23,099.17	1,416.00	267,950.82
	1,695.50	4,136.60	4,241.45	33,697.58		485,412.31
	17,080.55	41,246.24	1,863.96	23,974.67		216,471.97
	5,547.53	22,065.62	10,980.47	29,130.65		404,626.29
	17,432.45	63,732.27		40,584.42		198,263.27
	3,125.75	33,917.53		30,873.70	45,437.20	132,670.56
	6,898.47	25,383.67	7,408.01	29,592.56		308,225.77
	21,077.00	11,018.42		88,562.42		278,471.97
	5,263.54	49,283.69		30,519.61	40,125.00	700,414.40
	14,273.03	27,568.66	6,742.52	99,899.34	1,416.00	345,214.29
	8,847.84	34,808.00	25,680.63	27,218.28		214,828.34
	56,523.87	92,272.41		50,149.50	47,016.67	529,619.16
	17,862.76	29,229.20	5,381.85	36,147.58	79,425.00	542,698.48

TOTAL EXPENDITURES FROM PRIMARY ROAD FUNDS BY
AND BOND REDEMPTION DURING THE YEAR JULY 1, 1927

Counties	Excavation	Graveling	Paving	Tiling	Guard Rail
Osceola	29,659.20	22,744.79		1,190.00	
Page	18,515.51		216,101.93		
Palo Alto	20,790.40	7,890.54		5,655.33	5,799.49
Plymouth	16,707.69	17,964.83	198,390.03	242.92	
Pocahontas	41,603.51	13,867.96			
Polk	23,156.86		72,435.52	4,040.27	
Pottawattamie	200,458.09		384,296.44	200.00	
Poweshiek	32,381.21	8,472.53	191,446.78	5,515.46	
Ringgold	53,984.14	16,497.05		51.15	
Sac	13,941.13	8,098.92		12.40	573.59
Scott	9,436.24	983.43	81,900.73	103.08	26.00
Shelby	101,346.45		74.00	792.54	
Sioux	44,661.48	21,314.37	55,950.35		1,728.49
Story	4,104.25	1,141.19		268.74	
Tama	90,130.90	48,198.14	336,612.23		6,515.90
Taylor	1,650.40				
Union	34,587.08				2,236.00
Van Buren	37,061.22		87,488.57		
Wapello	31,596.29	4,700.90	437,865.79	2,130.57	2,773.91
Warren	40,338.31	22,885.03	127,649.14	3,414.93	
Washington	37,023.13		252,069.82	176.04	171.83
Wayne	5,225.42				3,038.57
Webster	7,796.59	4,725.94		1,627.33	1,131.00
Winnebago	127.60	5,862.58		220.16	
Winnechick	11,302.35	43,375.71	101,615.97		
Woodbury	111,871.43	8,575.72	102,976.08		16.53
Worth	23,669.36	4,000.86	73,646.48		
Wright	87,632.10	11,237.07		894.43	
Totals	\$4,824,327.89	\$1,510,224.65	\$12,224,647.83	\$74,738.70	\$106,800.37

Total engineering, inspection, administration and general maintenance, not

Grand total

*Minus amount caused by the sale of machinery being greater than disbursements.

†Minus amount caused by refunds being greater than disbursements for the period.

COUNTIES FOR CONSTRUCTION, MAINTENANCE, CERTIFICATE
TO JUNE 30, 1928—CLASSIFIED AS FOLLOWS—Continued:

Machinery and Equipment	Right of Way	Bridges	Right of Way and Bridge Refunds	Maintenance	Bond and Certificate Redemption and Interest	Total
			6,987.56	20,158.96		80,740.33
		11,885.40	28,941.91	33,969.86	21,274.67	329,554.28
	636.21	5,025.78	12,151.92	24,532.00		88,487.67
	198.70	22,753.27		38,448.14	708.00	286,336.49
				45,594.84		101,116.31
	3,067.05	1,567.00		32,992.81	113,192.50	330,442.01
	37,221.71	269,425.74	28,704.50	77,346.30	56,089.50	1,063,732.79
	17,020.06	14,106.05		66,811.65	4,249.67	339,012.41
	6,837.43	38,429.65	6,419.72	24,698.99		145,437.54
	10,307.65	8,391.79		36,100.51		77,428.69
	224.23	24,907.58	30,010.21	35,233.59	62,291.25	235,125.54
	1,535.63	85,566.10	17,631.42	32,096.99		229,063.73
	912.05	21,806.52	18,450.02	32,845.38		197,109.76
	1,071.66	11,719.51	6,990.00	55,433.08	15,435.99	96,147.39
	15,507.52	101,709.12	8,364.68	58,445.91	18,330.00	605,967.02
	2,062.12	6,509.46	3,284.83	23,738.41		37,559.87
	14,840.30	60,142.92		26,099.97		144,090.87
	1,063.40	1,800.00	1,263.24	45,139.73		177,332.16
	573.68	4,546.48	9,545.33	17,272.16	46,915.09	608,944.71
	18,176.96	60,336.02		44,197.82		326,073.80
	7,414.39	18,015.35		49,145.68	12,769.33	376,781.57
	17,503.70	6,412.70		27,065.70		57,336.00
	978.79			60,474.51		96,151.66
		2,630.30		51,335.72		42,403.25
	20.00	759.53	2,629.05	44,749.77	8,718.50	269,170.68
	38,512.13	81,809.35		29,742.30	134,750.00	598,254.05
	10,395.67	24,888.11	16,832.74	40,829.83	354.00	187,947.05
	22,212.25	30,174.12	8,133.30	38,468.94		202,705.19
\$ 18.16	\$1,018,610.51	\$3,241,560.53	\$ 651,048.79	\$5,582,712.58	\$1,546,369.33	\$28,878,141.70

allocated to counties